

## **PARTICIPANTS ACCEPTANCE TESTING SYSTEMS (PATS)**

California's PATS test package is based on the Internal Revenue Service's (IRS) test package to the extent the scenarios apply to California's Electronic Filing Program. This test package provides only the modifications required for California testing. Before you begin, you will need the IRS Publication 1436, Test Package for Electronic Filers of Individual Income Tax Returns.

### **WHAT IS TESTED?**

We selected ten (10) return scenarios from the IRS test package and provided the information to prepare the appropriate California forms and schedules. We highlighted modifications to the test scenarios to assist you in preparing your state return data. We have included examples of the forms and schedules to help you validate your results before transmitting.

### **SPECIAL NOTES CONCERNING TEST SCENARIOS**

You should complete the federal Form 1040 and associated forms and schedules before attempting to complete the California return. In some instances, you will be required to include the federal return in the state transmission

### **REVIEWING ACKNOWLEDGMENT (ACK) FILES AND CORRECTING TESTS**

You may transmit as many test returns as necessary until you receive no error messages or rejects. If you modify any test to include only conditions your software will handle, please notify the ELF Help Desk before transmitting.

### **FINAL TRANSMISSION**

Once you receive no rejects, you will be required to transmit the test returns in two separate same-day transmissions. Transmit the first five test scenarios in the first transmission and the remaining test scenarios in the second transmission. Transmit the test returns in ascending SSN order.

### **REVIEW OF PARTICIPANTS RETURN FILE (PRF)**

We will compare your final transmissions with the FTB PATS Test master file and notify you of any significant miscompares. If the miscompares are not significant, we will issue you an acceptance letter and a password, if appropriate.

**ALL ACKNOWLEDGMENT (ACK) FILES MUST BE PICKED UP.**

## COMMUNICATIONS TEST FOR THE ELF SYSTEM

Software developers/transmitters must successfully transmit the entire California PATS test package.

Software developers, who do not transmit, do not need to perform a communication test. However, you must successfully submit all California test returns through a third party transmitter.

Individuals, who are transmitting directly to the FTB using accepted software, must complete an error-free communication test by transmitting 5 returns in 2 same-day transmissions (3 returns in one and 2 in another).

## USING YOUR OWN TEST

Once you have completed PATS testing, you may test additional data of your own. **ALWAYS USE YOUR TEST PASSWORD.** We welcome any suggestions for additional test scenarios. Those suggestions that we accept, will be included in the test package for next year.

## TECHNICAL ASSISTANCE

If you need assistance in formatting and transmitting your returns or have questions regarding the test package, contact the ELF HELP DESK at (916) 845-0353, Monday through Friday from 8:00 AM - 5:00 PM, PST.



TEST # 1      SSN: 408-00-1001

**FORMS AND SCHEDULES:**

540A

Forms W-2 (1)

**TAXPAYER:**

Test N Ertia  
215 Laid Back Way  
Lazy Point CA 95678-7842

Filing Status:                      Single  
Taxpayer **IS NOT** dependent of another

Standard Deduction

Prepared by Taxpayer

Direct Deposit:                      RTN:    012456778  
   Acct #: 111-222-3456  
   Type of Account: Savings

**STATE DIFFERENCES:**

Changes to Form 540A

Add:

**Interest Income:**                      **Last Savings Bank: 10,000.00**  
**Renter's Credit:**                      **60.00**  
**Voluntary Contribution:**              **5.00 (D.A.R.E.)**

Changes to W-2 #1

Add:

**CA SDI:**                                      **11.00**

**Form W-2 #1:**

b. Employer's identification number: 11-6321571  
c. Employer's name, address, and Zip Code:  
LOAFERS SANDWICH SHOPPE  
14A LOAFERS LANE  
LAZY POINT NY 11930  
d. Employee's social security number: 408-00-1001  
e. Employee's name (first, m, last): TEST N ERTIA  
f. Employee's address and Zip code: 215 LAID BACK WAY  
LAZY POINT CA 95678-7842

Box 1 (Wages, tips, etc.): 2150  
Box 2 (Federal Income tax withheld): 300  
Box 3 (Social Security wages): 2150  
Box 4 (Social Security tax withheld): 133  
Box 5 (Medicare wages and tips): 2150  
Box 6 (Medicare tax withheld): 31  
Box 16 (State and State ID Number): CA 112176  
Box 17 (State Wages): 2150  
Box 18 (State Income tax withheld): 215

**CA SDI: 11**

# California Resident Income Tax Return 1999

FORM  
**540A**

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name		Initial	Last name		
If joint return, spouse's first name		Initial	Last name		
Present home address — number and street including PO Box or rural route				Apt. no.	PMB no.
City, town, or post office				State	ZIP Code

P  
AC  
A  
R  
RP

## Step 1a

SSN

Your social security number				Spouse's social security number			

**IMPORTANT:**  
Your social security number  
is required.

## Step 2

Filing Status

Fill in only one.

- 1 ☐ Single      2 ☐ Married filing joint return (even if only one spouse had income)  
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_  
4 ☐ Head of household (with qualifying person). STOP. See instructions.  
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_.

## Step 3

Exemptions

Attach check or  
money order here.

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐  
► For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.  
7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions ..... 7 ☐ X \$72 = \$ \_\_\_\_\_  
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 ☐ X \$72 = \$ \_\_\_\_\_  
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 ☐ X \$72 = \$ \_\_\_\_\_  
10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit ..... 10 **Total** \$ \_\_\_\_\_  
11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
\_\_\_\_\_ Total dependent exemption credit ..... 11 ☐ X \$227 = \$ \_\_\_\_\_

Dependent  
Exemptions

## Step 4

Taxable  
IncomeAttach copy of your  
Form(s) W-2, W-2G,  
1099-R, and other  
Forms 1099 showing  
California tax withheld.

- 12 a State wages from your Form(s) W-2, box 17 ..... ● 12a \_\_\_\_\_  
12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4;  
Form 1040A, line 18; or Form 1040, line 33. (If over \$100,000, STOP; you must file Form 540) ..... 12b \_\_\_\_\_  
13 Total California income adjustments. Enter the amount from Side 2, Part I, line 7 ..... ● 13 \_\_\_\_\_  
14 Subtract line 13 from line 12b. This is your California adjusted gross income. See instructions ..... ● 14 \_\_\_\_\_  
15 Enter the **larger** of your CA **itemized deductions** OR your CA **standard deduction**. See instructions ..... ● 15 \_\_\_\_\_  
16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- ..... 16 \_\_\_\_\_

## Step 5

Tax and  
Credits

- 17 Tax. Use the tax table to find the tax on the amount shown on line 16 ..... 17 \_\_\_\_\_  
18 Exemption credits. Add line 10 and line 11. Enter the result here ..... 18 \_\_\_\_\_  
19 Nonrefundable renter's credit. See instructions ..... ● 19 \_\_\_\_\_  
20 Total credits. Add line 18 and line 19 ..... 20 \_\_\_\_\_  
23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- ..... ● 23 \_\_\_\_\_

## Step 6

Overpaid  
Tax or  
Tax Due

- 24 California income tax withheld. See instructions ..... ■ 24 \_\_\_\_\_  
25 1999 California estimated tax and payment with form FTB 3519 ..... ■ 25 \_\_\_\_\_  
27 Excess SDI. See instructions ..... ■ 27 \_\_\_\_\_  
28 Total payments and credits. Add line 24, line 25, and line 27 ..... 28 \_\_\_\_\_  
29 Overpaid tax. If line 28 is more than line 23, subtract line 23 from line 28 ..... 29 \_\_\_\_\_  
30 Enter the amount of line 29 you want applied to your 2000 estimated tax ..... ■ 30 \_\_\_\_\_  
31 Overpaid tax available this year. Subtract line 30 from line 29 ..... ■ 31 \_\_\_\_\_  
32 Tax due. If line 28 is less than line 23, subtract line 28 from line 23 ..... 32 \_\_\_\_\_

## Step 7

Refund or  
Amount  
You Owe

- 34 Total contributions. Enter amount from Side 2, Part II, line 14 ..... ● 34 \_\_\_\_\_  
35 Subtract line 34 from line 31. You have a **REFUND** or **NO AMOUNT DUE**.  
Enter the result here. See Part III for direct deposit. See Part IV to sign your return ..... ■ 35 \_\_\_\_\_  
36 Add line 32 and line 34. This is the **AMOUNT YOU OWE**. Enter the result here.  
See Side 2, Part IV to sign your return. ..... ■ 36 \_\_\_\_\_  
37 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ..... ☐ ■ 37 \_\_\_\_\_  
38 If you do not need California income tax forms mailed to you next year, fill in this circle ..... ● 38 ☐

## Part I

### California Income Adjustments

See instructions

1	State income tax refund adjustment (from Form 1040, line 10). See instructions	1	
2	Unemployment compensation adjustment (from federal TeleFile Tax Record, line D; Form 1040EZ, line 3; Form 1040A, line 12; or Form 1040, line 19). See instructions	2	
3	Social security benefits adjustment or tier 1 and tier 2 railroad retirement benefits adjustment. See instructions	3	
4	California nontaxable interest or dividend income adjustment. See instructions	4	
5	California IRA distributions adjustment. See instructions	5	
6	California pensions and annuities adjustment. See instructions	6	
7	<b>Total California income adjustments.</b> Add line 1 through line 6. Enter here and on Side 1, line 13	7	

## Part II

### Contributions

1	Contribution to California Seniors Special Fund. See instructions	◀ 47 ▶	1	
<b>You may make a contribution of \$1 or more to the following funds:</b>				
2	Alzheimer's Disease/Related Disorders Fund	◀ 48 ▶	2	00
3	California Fund for Senior Citizens	◀ 49 ▶	3	00
4	Rare and Endangered Species Preservation Program	◀ 50 ▶	4	00
5	State Children's Trust Fund for the Prevention of Child Abuse	◀ 51 ▶	5	00
6	California Breast Cancer Research Fund	◀ 52 ▶	6	00
7	California Firefighters' Memorial Fund	◀ 53 ▶	7	00
8	California Public School Library Protection Fund	◀ 54 ▶	8	00
9	D.A.R.E. California (Drug Abuse Resistance Education) Fund	◀ 55 ▶	9	00
10	California Mexican American Veterans' Memorial	◀ 56 ▶	10	00
11	Emergency Food Assistance Program Fund	◀ 57 ▶	11	00
12	California Peace Officer Memorial Foundation Fund	◀ 58 ▶	12	00
13	Birth Defects Research Fund	◀ 59 ▶	13	00
14	<b>Total contributions.</b> Add line 1 through line 13. Enter here and on Side 1, line 34		14	

## Part III

### Direct Deposit Information

To have your refund directly deposited, fill in the boxes below. See instructions.

Routing number	
Account type:	
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

## Part IV

### Sign Here

It is unlawful to forge a spouse's signature.

Joint return?  
See instructions

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.		9
Your signature	Spouse's signature (if filing joint, both must sign)	Daytime phone number
X	X	( ) +
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)		Date
Firm's name (or yours if self-employed)		Paid Preparer's SSN/FEIN/PTIN
Firm's address		

### Where to Mail Your Return

**REFUND or NO AMOUNT DUE** (Side 1, line 35):

**FRANCHISE TAX BOARD**  
**PO BOX 942840**  
**SACRAMENTO CA 94240-0000**

**AMOUNT DUE** (Side 1, line 36):

**FRANCHISE TAX BOARD**  
**PO BOX 942867**  
**SACRAMENTO CA 94267-0001**

- Make your check or money order payable to "Franchise Tax Board."
- Write your social security number and "1999 Form 540A" on your check or money order.
- Attach check or money order to your Form 540A.

**Keep a copy of this signed return with your tax records for four years from the due date for filing your return.**

- Be sure to file your return by April 17, 2000.
- Be sure to enter your social security number(s) in Step 1a.
- If you cannot file your return by April 17, 2000, and owe tax, be sure to complete form FTB 3519, Payment Voucher for Automatic Extension for Individuals, and pay the amount you owe by April 17, 2000, to avoid late payment penalties and interest.
- Use the preprinted label if you received one. If the information is not correct, make the necessary corrections in ink.
- **Do not attach your federal return to this return.**

TEST # 2      SSN: 408-00-1002

**FORMS AND SCHEDULES:**

540 and SCH CA

Forms W-2 (2)

**TAXPAYER:**

Test O Maple  
7842 Weeping Willow Ln  
Audubon CA 95678

Filing Status:    Single  
                            Dependent of Another

Standard Deduction

Prepared by Taxpayer

Direct Debit:                      RTN:    012345672  
  Acct #: 1234000000  
  Type of Account: Checking  
  Requested Payment Date: 04-15-2000  
  Amount of Payment: 83.00

**STATE CHANGES:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Changes to W-2 #1

Add:

**CA SDI:**                                      **6.00**

Changes to W-2 #2

Add:

**CA SDI: 16**

Change:

State withholding to                      **24.00**

**Form W-2 #1:**

b. Employer's identification number: 22-2244661  
c. Employer's name, address, and Zip Code:  
TREE TOPPERS INC  
783 CHRISTMAS TREE DRIVE  
AUDUBON NJ 08106  
d. Employee's social security number: 408-00-1002  
e. Employee's name (first, m, last): TEST O MAPLE  
f. Employee's address and Zip code: 7842 WEEPING WILLOW LN  
AUDUBON CA 95678

Box 1 (Wages, tips, etc.): 1200  
Box 2 (Federal Income tax withheld): 480  
Box 3 (Social Security wages): 1200  
Box 4 (Social Security tax withheld): 74  
Box 5 (Medicare wages and tips): 1200  
Box 6 (Medicare tax withheld): 17  
Box 16 (State and State ID Number): CA 22130  
Box 17 (State Wages): 1200  
Box 18 (State Income tax withheld): 84  
CA SDI: 6

**Form W-2 #2:**

b. Employer's identification number: 22-3355771  
c. Employer's name, address, and Zip Code:  
OAKLEYS YARD AND GARDEN  
87 KUDZU CENTER  
AUDUBON NJ 08106  
d. Employee's social security number: 408-00-1002  
e. Employee's name (first, m, last): TEST O MAPLE  
f. Employee's address and Zip code: 7842 WEEPING WILLOW LN  
AUDUBON CA 95678

Box 1 (Wages, tips, etc.): 3200  
Box 2 (Federal Income tax withheld): 880  
Box 3 (Social Security wages): 3200  
Box 4 (Social Security tax withheld): 198  
Box 5 (Medicare wages and tips): 3200  
Box 6 (Medicare tax withheld): 46  
Box 16 (State and State ID Number): CA 22876  
Box 17 (State Wages): 3200  
Box 18 (State Income tax withheld): 24  
CA SDI: 16

# California Resident Income Tax Return 1999

FORM

540

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2000.

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name

Initial

Last name

If joint return, spouse's first name

Initial

Last name

Present home address — number and street including PO Box or rural route

Apt. no.

PMB no.

City, town, or post office

State

ZIP Code

P  
AC  
A  
R  
RP

## Step 1a SSN

Your social security number

Spouse's social security number

**IMPORTANT:**Your social security number  
is required.

## Step 2

### Filing Status

Fill in only one.

- 1 ☐ Single      2 ☐ Married filing joint return (even if only one spouse had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_
- 4 ☐ Head of household (with qualifying person). STOP. See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_.

## Step 3

### Exemptions

Attach check or  
money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐
- For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions ..... 7 ☐ X \$72 = \$ \_\_\_\_\_
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 ☐ X \$72 = \$ \_\_\_\_\_
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 ☐ X \$72 = \$ \_\_\_\_\_
- 10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit ..... 10 **Total** \$ \_\_\_\_\_
- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
\_\_\_\_\_  
\_\_\_\_\_ Total dependent exemption credit ..... 11 ☐ X \$227 = \$ \_\_\_\_\_

## Step 4

### Taxable Income

Attach copy of your  
Form(s) W-2, W-2G,  
1099-R, and other  
Forms 1099 showing  
California tax  
withheld.

- 12 State wages from your Form(s) W-2, box 17 ..... ● 12 \_\_\_\_\_
- 13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18;  
Form 1040EZ, line 4, or TeleFile Tax Record, line I ..... 13 \_\_\_\_\_
- 14 California adjustments — subtractions. Enter the amount from Schedule CA (540), line 33, column B .... ● 14 \_\_\_\_\_  
**Caution:** If the amount on Schedule CA (540), line 33, column B is a negative number, see instructions.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15 \_\_\_\_\_
- 16 California adjustments — additions. Enter the amount from Schedule CA (540), line 33, column C ..... ● 16 \_\_\_\_\_  
**Caution:** If the amount on Schedule CA (540), line 33, column C is a negative number, see instructions.
- 17 California adjusted gross income. Combine line 15 and line 16 ..... ● 17 \_\_\_\_\_
- 18 Enter the **larger of:** { Your California **itemized deductions** from Schedule CA (540), line 40; **OR**  
Your California **standard deduction** shown below for your filing status:  
• Married filing joint, Head of household, or Qualifying widow(er) ..... \$5,422  
• Single or Married filing separate ..... \$2,711  
(Dependent of someone else and filled in the circle on line 6 .... See instructions) ..... ● 18 \_\_\_\_\_
- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- ..... 19 \_\_\_\_\_

## Step 5

### Tax

- 20 Tax. Fill in circle if from ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ..... ● 20 \_\_\_\_\_  
**Caution:** If under age 14 and you have more than \$1,400 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.
- 21 Exemption credits. If your federal AGI is more than \$119,813, see instructions. Otherwise, add line 10 and line 11 and enter the result on line 21 ..... 21 \_\_\_\_\_
- 22 Subtract line 21 from line 20. If less than zero, enter -0- ..... 22 \_\_\_\_\_
- 23 Tax. Fill in circle if from ☐ Schedule G-1, Tax on Lump-Sum Distributions  
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ..... ● 23 \_\_\_\_\_
- 24 Add line 22 and line 23. Continue to Side 2 ..... 24 \_\_\_\_\_



## Step 6

### Special Credits and Nonrefundable Renter's Credit

25	Amount from Side 1, line 24	25
28	Enter credit name _____ code no _____ and amount	28
29	Enter credit name _____ code no _____ and amount	29
30	To claim more than two credits, see instructions	30
31	Nonrefundable renter's credit. See instructions for "Step 6"	31
33	Add line 28 through line 31. These are your total credits	33
34	Subtract line 33 from line 25. If less than zero, enter -0-	34

## Step 7

### Other Taxes

35	Alternative minimum tax. Attach Schedule P (540)	35
36	Other taxes and credit recapture. See instructions	36
37	Add line 34 through line 36. This is your total tax	37

## Step 8

### Payments

38	California income tax withheld. Enter total from your 1999 Form(s) W-2, W-2G, 1099-MISC, and 1099-R. Also attach the form(s) to Side 1	38
39	1999 CA estimated tax and amount applied from your 1998 return. Include the amount from form FTB 3519 or Schedule K-1 (541)	39
41	Excess SDI. See instructions	41
42	Add line 38 through line 41. These are your total payments	42

## Step 9

### Overpaid Tax or Tax Due

43	Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42	43
44	Amount of line 43 you want applied to your 2000 estimated tax	44
45	Overpaid tax available this year. Subtract line 44 from line 43	45
46	Tax due. If line 42 is less than line 37, subtract line 42 from line 37	46

## Step 10

### Contributions

47	Contribution to California Seniors Special Fund. See instructions	47	
48	Alzheimer's Disease/Related Disorders Fund	48	00
49	California Fund for Senior Citizens	49	00
50	Rare and Endangered Species Preservation Program	50	00
51	State Children's Trust Fund for the Prevention of Child Abuse	51	00
52	California Breast Cancer Research Fund	52	00
53	California Firefighters' Memorial Fund	53	00
54	California Public School Library Protection Fund	54	00
55	D.A.R.E. California (Drug Abuse Resistance Education) Fund	55	00
56	California Mexican American Veterans' Memorial	56	00
57	Emergency Food Assistance Program Fund	57	00
58	California Peace Officer Memorial Foundation Fund	58	00
59	Birth Defects Research Fund	59	00
60	Add line 47 through line 59. These are your total contributions	60	

## Step 11

### Refund or Amount You Owe

61	REFUND OR NO AMOUNT DUE. Subtract line 60 from line 45. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	61	
62	AMOUNT YOU OWE. Add line 46 and line 60. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1999 Form 540" on it. Attach it to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	62	

## Step 12

### Interest and Penalties

63	Interest, late return penalties, and late payment penalties	63
64	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	64
65	If you do <b>not</b> need California income tax forms mailed to you next year, fill in circle	65 <input type="radio"/>

## Step 13

### Direct Deposit Information

Routing number	
Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

## Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

**IMPORTANT:** See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. 9

Your signature	Daytime phone number
X _____	( ) + + + + +
Spouse's signature (if filing joint, both must sign)	
X _____	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Date
_____	+ + + + +
Firm's name (or yours if self-employed)	Paid preparer's SSN/FEIN/PTIN
_____	_____
Firm's address	_____
_____	_____

**1998 California Adjustments — Residents****CA (540)****Important:** Attach this schedule directly behind Form 540, Side 2.

Name(s) as shown on return

Social security number

**Part I Income Adjustment Schedule**

	A	B	C
	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions.	Additions See instructions.
<b>Section A — Income</b>			
7 Wages, salaries, tips, etc. See instructions before making an entry in column B or C	7		
8 Taxable interest income	8		
9 Ordinary dividends	9		
10 State tax refund. Enter the same amount in column A and column B	10		
11 Alimony received	11		
12 Business income or (loss)	12		
13 Capital gain or (loss)	13		
14 Other gains or (losses)	14		
15 Total IRA distributions. See instructions. (a)	(b)		
16 Total pensions and annuities. See instructions. (a)	(b)		
17 Rental real estate, royalties, partnerships, S corporations, trusts, etc.	17		
18 Farm income or (loss)	18		
19 Unemployment compensation. Enter the same amount in column A and column B	19		
20 Social security benefits (a)	(b)		
21 Other income.			
a California lottery winnings		a	a
b Disaster loss carryover from FTB 3805V		b	b
c Federal NOL (Form 1040, line 21)		c	c
d NOL carryover from FTB 3805V		d	d
e NOL from FTB 3805Z, 3806 or 3807		e	e
f Other (describe)	21	f	f
22 Total. Combine line 7 through line 21 in column A. Add line 7 through line 21f in column B and column C. Go to Section B	22		

**Section B — Adjustments to Income**

23 IRA deduction	23		
24 Student loan interest deduction	24		
25 Medical savings account deduction	25		
26 Moving expenses	26		
27 One-half of self-employment tax	27		
28 Self-employed health insurance deduction	28		
29 Keogh and self-employed SEP and SIMPLE plans	29		
30 Penalty on early withdrawal of savings	30		
31a Alimony paid. (b) Recipient's: SSN _____ - _____ - _____ Last name _____	31a		
32 Add line 23 through line 31a in columns A, B, and C	32		
33 Total. Subtract line 32 from line 22 in columns A, B, and C. See the instructions for how to transfer the total to Form 540	33		

**Part II Adjustments To Federal Itemized Deductions**

35 Federal itemized deductions. Add the amounts on federal Sch. A (Form 1040), lines 4, 9, 14, 18, 19, 26 and 27	35	
36 Enter total of federal Sch. A, line 5 (state and local income tax and State Disability Insurance) and line 8 (foreign taxes only)	36	
37 Subtract line 36 from line 35	37	
38 Other adjustments including California lottery losses. See instructions. Specify _____	38	
39 Combine line 37 and line 38	39	
40 Is the amount on Form 540, line 13 more than the amount shown below for your filing status?		
Single or married filing separate . . . . . \$116,777		
Head of household . . . . . \$175,166		
Married filing joint or qualifying widow(er) . . . . . \$233,556		
NO. Transfer the amount on line 39 to line 40.		
YES. Complete the Itemized Deductions Worksheet in the instructions for Sch. CA (540), line 40.		
Is the amount you entered on line 40 more than your standard deduction below?		
Single or married filing separate . . . . . \$2,642		
Married filing joint, head of household or qualifying widow(er) . . . . . \$5,284		
YES. Transfer the amount on line 40 to Form 540, line 18.		
NO. Enter your standard deduction on Form 540, line 18.		

TEST # 3      SSN: 408-00-1003

**FORMS AND SCHEDULES:**

540NR, SCH CA(NR)

**FORM 5870A CAN BE PREPARED BUT IS NOT MANDATORY**

Forms W-2 (1)

**TAXPAYER:**

Test Z Canasta  
12 Queen of Hearts Blvd  
% Royal Flush  
Blackjack CA 95678

Filing Status: Head of Household WITH HOH QUESTIONNAIRE

**STATEMENTS: ALIMONY RECIPIENT STATEMENT**

(Recipient's SSN): 400-55-5003 1200 TIM JONES

(Recipient's SSN): 400-55-6003 2000 LES SMITH

DIRECT DEPOSIT:      NAME OF INSTITUTION: SOUTHEAST NORTHWEST BANK  
RTN: 012344589  
ACCT #: LOANXXXX400001003  
TYPE OF ACCT: CHECKING

**DEPENDENTS:**

Samuel Canasta - Son  
Mary Canasta - Daughter

**W-2: THERE IS NO CHANGE TO THE W-2 INFORMATION FOR THIS TEST CASE.**

**STATE DIFFERENCES:**

SCH D:      100 Shares Acme Stock  
Purchase Date: 07021999  
Date Sold: 12011999  
Purchase Price: 10,000  
Sales Price: 40,000

SCHEDULE CA(NR):

PART I

LINE 2: MS 07011999

PART II

(a)  
WAGES  
CAP GAINS  
ALIMONY  
Ratio:

(b)

(c)

(d)

(e)

*Pending*

# California Nonresident or Part-Year Resident Income Tax Return 1999

FORM  
**540NR**

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2000.

<b>Step 1</b> Place label here or print  Name and Address	Your first name		Initial	Last name		P  AC  A  R  RP	
	If joint return, spouse's first name		Initial	Last name			
	Present home address — number and street including PO Box or rural route				Apt. no.		PMB no.
	City, town, or post office				State		ZIP Code

<b>Step 1a</b> SSN	Your social security number	Spouse's social security number	<b>IMPORTANT:</b> Your social security number is required.

## Step 2 Filing Status

Fill in only one.

- 1 ☐ Single      2 ☐ Married filing joint return (even if only one spouse had income)  
 3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_  
 4 ☐ Head of household (with qualifying person). STOP. See instructions.  
 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_

## Step 3 Exemptions

Attach check or money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐  
 ▶ For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.  
 7 **Personal:** If you selected 1, 3, or 4 above, enter 1 in the box. If you selected 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions ..... 7 ☐ X \$72 = \$ \_\_\_\_\_  
 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2 ..... 8 ☐ X \$72 = \$ \_\_\_\_\_  
 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2 ..... ● 9 ☐ X \$72 = \$ \_\_\_\_\_  
 10 Add line 7 through line 9. These are your total exemptions before dependent exemptions ..... 10 \$ \_\_\_\_\_  
 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 Total dependent exemptions ..... 11 ☐ X \$227 = \$ \_\_\_\_\_

## Step 4 Taxable Income

Attach copy of your Form(s) W-2, W-2G, 1099-R, 592-B, 594 and 597 here.

- 12 Total California wages from all your Form(s) W-2, box 17 ..... ● 12 \_\_\_\_\_  
 13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18; Form 1040EZ, line 4; TeleFile Tax Record, line I; Form 1040NR, line 33; or Form 1040NR-EZ, line 10 ..... 13 \_\_\_\_\_  
 14 California adjustments — subtractions. Enter the amount from Schedule CA (540NR), line 33, column B ..... ● 14 \_\_\_\_\_  
**Caution:** If the amount on Schedule CA (540NR), line 33, column B is a negative number, see instructions.  
 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15 \_\_\_\_\_  
 16 California adjustments — additions. Enter the amount from Schedule CA (540NR), line 33, column C ..... ● 16 \_\_\_\_\_  
**Caution:** If the amount on Schedule CA (540NR), line 33, column C is a negative number, see instructions.  
 17 Adjusted gross income from all sources. Combine line 15 and line 16 ..... ● 17 \_\_\_\_\_  
 18 Enter the **larger** of: Your California **itemized deductions** from Schedule CA (540NR), line 40; **OR** Your California **standard deduction**. See instructions ..... ● 18 \_\_\_\_\_  
 19 Subtract line 18 from line 17. This is your **taxable income**. If less than zero, enter -0- ..... 19 \_\_\_\_\_

## Step 5 Tax

- 20 CA adjusted gross income from Schedule CA (540NR), line 33, column E ..... ● 20 \_\_\_\_\_  
 22 Tax on the amount shown on line 19. Fill in the circle if from:  
☐ Tax Table    ☐ Tax Rate Schedule    ☐ FTB 3800 or    ☐ FTB 3803 ..... ● 22 \_\_\_\_\_  
**Caution:** If under age 14 and you have more than \$1,400 of investment income, read the line 22 instructions to see if you must attach form FTB 3800.  
 23 Exemption credits. If the amount on line 13 is more than \$119,813, see instructions. Otherwise add line 10 and line 11 and enter the result on line 23 ..... 23 \_\_\_\_\_  
 24 Subtract line 23 from line 22. If less than zero, enter -0- ..... 24 \_\_\_\_\_  
 25a Ratio. Enter the ratio from Schedule CA (540NR), line 34 ..... 25a \_\_\_\_\_  
 25b Multiply line 24 by the ratio on line 25a ..... 25b \_\_\_\_\_  
 26 Tax. Fill in circle if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and ☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ..... ● 26 \_\_\_\_\_  
 27 Add line 25b and line 26. Continue to Side 2 ..... 27 \_\_\_\_\_

extra space?

## Step 6

### Special Credits and Nonrefundable Renter's Credit

28	Amount from Side 1, line 27	28	
31	Credit for joint custody head of household. See instructions	31	
32	Credit for dependent parent. See instructions	32	
33	Credit for senior head of household. See instructions	33	
36	Add line 31 through line 33. Multiply the total by the ratio on Side 1, line 25a	36	
37	Enter credit name code no. and amount	37	
38	Enter credit name code no. and amount	38	
39	To claim more than two credits, see instructions	39	
40	Nonrefundable renter's credit. See instructions for "Step 6"	40	
42	Add line 36 through line 40. These are your total credits	42	
43	Subtract line 42 from line 28. If less than zero, enter -0-	43	

## Step 7

### Other Taxes

44	Alternative minimum tax. Attach Schedule P (540NR)	44	
45	Other taxes and credit recapture. See instructions	45	
46	Add line 43 through line 45. This is your total tax	46	

## Step 8

### Payments

47	California income tax withheld. See instructions	47	
48	1999 CA estimated tax; amount applied from 1998 return etc. See instructions	48	
50	Excess SDI. See instructions	50	
51	Add line 47 through line 50. These are your total payments	51	
52	Overpaid tax. If line 51 is more than line 46, subtract line 46 from line 51	52	

## Step 9

### Overpaid Tax or Tax Due

53	Amount of line 52 you want applied to your 2000 estimated tax	53	
54	Overpaid tax available this year. Subtract line 53 from line 52	54	
55	Tax due. If line 51 is less than line 46, subtract line 51 from line 46	55	

## Step 10

### Contributions

56	Contribution to California Seniors Special Fund. See instructions	56	
57	Alzheimer's Disease/Related Disorders Fund	57	00
58	California Fund for Senior Citizens	58	00
59	Rare and Endangered Species Preservation Program	59	00
60	State Children's Trust Fund for the Prevention of Child Abuse	60	00
61	California Breast Cancer Research Fund	61	00
62	California Firefighters' Memorial Fund	62	00
63	California Public School Library Protection Fund	63	00
64	D.A.R.E. California (Drug Abuse Resistance Education) Fund	64	00
65	California Mexican American Veterans' Memorial	65	00
66	Emergency Food Assistance Program Fund	66	00
67	California Peace Officer Memorial Foundation Fund	67	00
68	Birth Defects Research Fund	68	
69	Add line 56 through line 68. These are your total contributions	69	

## Step 11

### Refund or Amount You Owe

70	REFUND OR NO AMOUNT DUE. Subtract line 69 from line 54. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	70	
71	AMOUNT YOU OWE. Add line 55 and line 69. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1999 Form 540NR" on it. Attach it to the front of your Form 540NR and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	71	

## Step 12

### Interest and Penalties

72	Interest, late return penalties, and late payment penalties	72	
73	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 <input type="radio"/> FTB 5805F	73	
74	If you do not need California income tax forms mailed to you next year, fill in the circle	74	<input type="radio"/>

## Step 13

### Direct Deposit Information

Routing number	
Account Type:	
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. 3

## Sign Here

Joint return? See page XX.

It is unlawful to forge a spouse's signature.

Your signature	Daytime phone number
X	( )
Spouse's signature (if filing joint, both must sign)	
X	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Date
Firm's name (or yours if self-employed)	Firm's address

## 1998

## California Adjustments — Nonresidents or Part-Year Residents

## SCHEDULE

**CA (540NR)**

**Important:** Attach this schedule directly behind Form 540NR, Side 2.

Name(s) as shown on return

Social security number

**Part I** Residency Information. You must complete all lines that apply to you and your spouse.

Yourself

Spouse

**During 1998:**

- |   |   |   |       |       |
|---|---|---|-------|-------|
| 1 | I was in the military and I was:  | domiciled in (enter state) . . . . .            | _____ | _____ |
|   |   | stationed in (enter state or country) . . . . . | _____ | _____ |
| 2 | I became a California resident (enter state of prior residence and date of move) . . . . .      | _____   | _____ | _____ |
| 3 | I became a nonresident (enter new state of residence and date of move) . . . . .                | _____   | _____ | _____ |
| 4 | I was a nonresident of California the entire year (enter state or country of residence) . . . . | _____   | _____ | _____ |
| 5 | The number of days I spent in California (for <b>any</b> purpose) is: . . . . .                 | _____   | _____ | _____ |
| 6 | I owned a home/property in California (enter "yes" or "no") . . . . .                           | _____   | _____ | _____ |

**Before 1998:**

- 7 I was a California resident for the period of (enter dates) \_\_\_\_\_  
8 I entered California on (enter date). \_\_\_\_\_  
9 I left California on (enter date) \_\_\_\_\_

## Part II Income Adjustment Schedule

A

**B**

C

D

---

F

## Section A — Income

**Federal Amounts**  
(taxable amounts  
from your federal  
return)

**Subtractions**  
See instructions

**Additions**  
See instructions

**Total Amounts  
Using CA Law**  
(subtract column B  
from column A; add  
column C to the  
result)

**CA Amounts**  
(income earned or received as a CA resident and income earned or received from CA sources as a nonresident)

- |    |  |     |  |  |  |  |
|----|--|-----|--|--|--|--|
| 7  | Wages, salaries, tips, etc. See instructions before making an entry in column B or C | 7   |  |  |  |  |
| 8  | Taxable interest income . . . . .  | 8   |  |  |  |  |
| 9  | Ordinary dividends . . . . .   | 9   |  |  |  |  |
| 10 | State tax refund. Enter the same amount in column A and column B. . .                | 10  |  |  |  |  |
| 11 | Alimony received . . . . .   | 11  |  |  |  |  |
| 12 | Business income or (loss) . . . . .  | 12  |  |  |  |  |
| 13 | Capital gain or (loss) . . . . .   | 13  |  |  |  |  |
| 14 | Other gains or (losses) . . . . .  | 14  |  |  |  |  |
| 15 | Total IRA distributions. See instructions.   |     |  |  |  |  |
|    | (a) _____  | (b) |  |  |  |  |
| 16 | Total pensions and annuities. See instructions. (a) _____                            | (b) |  |  |  |  |
| 17 | Rental real estate, royalties, partnerships, S corporations, trusts, etc. . . . .    | 17  |  |  |  |  |
| 18 | Farm income or (loss) . . . . .  | 18  |  |  |  |  |
| 19 | Unemployment compensation . . . . .  | 19  |  |  |  |  |
| 20 | Social security benefits (a) _____   | (b) |  |  |  |  |
| 21 | Other income.  |     |  |  |  |  |
|    | a California lottery winnings  |     |  |  |  |  |
|    | b Disaster loss carryover from FTB 3805V   |     |  |  |  |  |
|    | c Federal NOL (Form 1040, line 21)   |     |  |  |  |  |
|    | d NOL carryover from FTB 3805V   |     |  |  |  |  |
|    | e NOL from FTB 3805Z, FTB 3806 or FTB 3807   |     |  |  |  |  |
|    | f Other (describe) _____   |     |  |  |  |  |

- |     |   |     |  |  |  |  |
|-----|---|-----|--|--|--|--|
| 22a | Total: Combine line 7 through line 21 in each column. Continue to Side 2. | 22a |  |  |  |  |
|-----|---|-----|--|--|--|--|

## Income Adjustment Schedule

	A	B	C	D	E
Section B — Adjustments to Income	Federal Amounts (taxable amounts from your federal return)	Subtractions See instructions	Additions See instructions	Total Amounts Using CA Law (subtract column B from column A; add column C to the result)	CA Amounts (income earned or received as CA resident and income earned or received from CA sources as a nonresident)
<b>22b</b> Enter totals from Schedule CA (540NR), Side 1, line 22a, column A through column E . . . . . <b>22b</b>					
<b>23</b> IRA deduction . . . . . <b>23</b>					
<b>24</b> Student loan interest deduction . . . . . <b>24</b>					
<b>25</b> Medical savings account deduction . . . . . <b>25</b>					
<b>26</b> Moving expenses . . . . . <b>26</b>					
<b>27</b> One-half of self-employment tax . . . . . <b>27</b>					
<b>28</b> Self-employed health insurance deduction <b>28</b>					
<b>29</b> Keogh/self-employed SEP/SIMPLE plans. <b>29</b>					
<b>30</b> Penalty on early withdrawal of savings . . . <b>30</b>					
<b>31a</b> Alimony paid. <b>(b)</b> Enter recipient's: SSN _____ Full name _____ <b>31a</b>					
<b>32</b> Add line 23 through line 31a in each column, A through E . . . . . <b>32</b>					
<b>33</b> <b>Total.</b> Subtract line 32 from line 22b in each column, A through E . . . . . <b>33</b>					
<b>34</b> Ratio. Divide line 33, column E by line 33, column D. Carry the decimal to five places. Then round it to four places by dropping amounts 4 and under (.44454 becomes .4445) and rounding up to the next number for amounts 5 and over (.44455 becomes .4446). This number may be greater than 1.0000. Enter the result here and on Form 540NR, line 25a. Note: If the result is zero or less, enter -0- on Form 540NR, line 25a . . . . . <b>34</b> _____					

**Part III Adjustments to Federal Itemized Deductions**

<b>35</b> Federal itemized deductions. Add the amounts on federal Schedule A (Form 1040), lines 4, 9, 14, 18, 19, 26, and 27 (or Schedule A (Form 1040NR), lines 3, 7, 8, 15 and 16) . . . . . <b>35</b> _____	
<b>36</b> Enter total of federal Schedule A, line 5 (state and local income tax <b>and</b> State Disability Insurance) and line 8 (foreign taxes <b>only</b> ) . . . . . <b>36</b> _____	
<b>37</b> Subtract line 36 from line 35 . . . . . <b>37</b> _____	
<b>38</b> Other adjustments including California lottery losses. See instructions. Specify _____ <b>38</b> _____	
<b>39</b> Combine line 37 and line 38 . . . . . <b>39</b> _____	
<b>40</b> California itemized deductions	
Is your federal AGI (Form 540NR, line 13) more than the amount shown below for your filing status?	Is the amount you entered on line 40 more than your standard deduction below?
If single or married filing separate . . . . \$116,777	Single or married filing separate . . . . . \$2,642
If head of household . . . . . \$175,166	Married filing joint, head of household or qualifying widow(er). . . . . \$5,284
If married filing joint or qualifying widow(er) . . . . . \$233,556	
<b>NO.</b> Transfer the amount on line 39 to line 40.	<b>YES.</b> Transfer the amount on line 40 to Form 540NR, line 18.
<b>YES.</b> Complete the Itemized Deductions Worksheet in the instructions for Schedule CA (540NR), line 40.	<b>NO.</b> Enter your <b>standard deduction</b> on Form 540NR, line 18.

# 1999 Head of Household (HOH) Attachment

1. Look at the chart below to identify the relationship of the person you believe qualified you for the HOH filing status. Enter the code number for that relationship in the code box to the right.

Code

Relationship	Code
Son, Daughter, Stepson, or Stepdaughter	1
Grandchild	2
Foster Child	3
Father or Mother	4
Brother, Sister, Grandfather, Grandmother, Stepbrother, Stepsister, Stepfather, Stepmother, Son-in-law, Daughter-in-law, Father-in-law, Mother-in-law, Brother-in-law, or Sister-in-law	5
Uncle or Aunt (brother or sister of your parent) or Nephew or Niece (child of your brother or sister)	6
Other (You cannot claim yourself, your spouse, or your tax preparer.)	7

2. For 1999, are you entitled to claim a dependent exemption credit for the person you believe qualified you for the HOH filing status?

☐ Yes ☐ No

3. Did the person you believe qualified you for the HOH filing status live with you the entire year in 1999?

☐ Yes. Skip Question 4. Go to Question 5.

☐ No. List the beginning and ending dates of each period the person lived with you during 1999.

From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR

From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR

4. Select the code that best explains the main reason your qualifying individual did not live with you the entire year. Enter the code in the box to the right.

Code

Main Reason	Code
Lived away at school	A
Military Service	B
Hospital	C
Birth or Death	D
College	E
Lived with other parent	F
Moved out	G
Other	H

5. On December 31, 1999, were you legally married?

☐ Yes ☐ No

6. Did you live with your spouse at any time during 1999?

☐ Yes. List the beginning and ending dates of each period that you lived with your spouse during 1999.

☐ No

From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR

From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR



TEST # 4      SSN: 408-00-1004

**FORMS AND SCHEDULES:**

540EZ

Forms W-2 (1)

**TAXPAYER:**

Test A Eau De Toilette  
5 Gotta Smell Good St  
**APT 14**  
COLOGNE CA 95678

Filing Status:    Single

Standard Deduction

Prepared by Taxpayer

**STATE DIFFERENCES:**

Changes to Form 540EZ

Add:

**Renter's Credit:**                      **60.00**

Changes to W-2 #1

Add:

**CA VPD:**                                      **38.00**

**Form W-2 #1:**

b. Employer's identification number: 41-8765432  
c. Employer's name, address, and Zip Code:  
SWEET AROMA HEALTH AND BEAUTY AIDES  
7 FRAGRANT WAY  
COLOGNE MN 55322  
d. Employee's social security number: 408-00-1004  
e. Employee's name (first, m, last): TEST A EAU DE TOILETTE  
f. Employee's address and Zip code: 5 GOTTA SMELL GOOD ST  
COLOGNE CA 95678

Box 1 (Wages, tips, etc.): 7500

Box 2 (Federal Income tax withheld): 150

Box 3 (Social Security wages): 8000

Box 4 (Social Security tax withheld): 496

Box 5 (Medicare wages and tips): 8000

Box 6 (Medicare tax withheld): 116

Box 13 (See instructions): D 500

Box 15 (Deferred Compensation): X

Box 16 (State and State ID Number): CA 41777

Box 17 (State Wages): 7500

Box 18 (State withheld): 525

CA VPD: 38

# California Resident Income Tax Return

## For Single and Joint Filers With No Dependents 1999

FORM  
**540EZ****Step 1**Place  
label here  
or printName  
and  
Address

Your first name		Initial	Last name	
If joint return, spouse's first name		Initial	Last name	
Present home address — number and street including PO Box or rural route			Apt. no.	PMB no.
City, town, or post office			State	ZIP Code

P  
AC  
A  
R  
RP**Step 1a**

SSN

Your social security number

--	--	--	--	--	--	--	--	--	--

Spouse's social security number

--	--	--	--	--	--	--	--	--	--

**IMPORTANT:**Your social security number  
is required.**Step 2**Filing  
Status

Fill in the circle for your filing status.

- 1 ☐ Single                      2 ☐ Married filing joint return (even if only one spouse had income)
- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in the circle here ..... ● 6 ☐

**Step 3**Taxable  
IncomeAttach check  
or money  
order here.

- 12a State wages from your Form(s) W-2, box 17 ..... ● 12a 

--	--	--	--	--	--
- 12b Federal adjusted gross income from your TeleFile Tax Record, line 1; or Form 1040EZ, line 4; or Form 1040A, line 18; or Form 1040, line 33 ..... 12b 

--	--	--	--	--	--
- 13 Unemployment compensation from your federal TeleFile Tax Record, line D; or Form 1040EZ, line 3; or Form 1040A, line 12; or Form 1040, line 19 ..... ● 13 

--	--	--	--	--	--
- 14 Subtract line 13 from line 12b. This is your California adjusted gross income ..... ● 14 

--	--	--	--	--	--
- 15 Did you fill in the circle on line 6?  
Yes. Complete the California Standard Deduction Worksheet for Dependents on Side 2, Part I.  
No. If single, enter \$2,711. If married filing joint, enter \$5,422 ..... ● 15 

--	--	--	--	--	--
- 16 Subtract line 15 from line 14. This is your taxable income. If it is more than \$50,000, STOP.  
You must use Form 540A or Form 540. If line 15 is more than line 14, enter -0- ..... 16 

--	--	--	--	--	--

**Step 4**Tax and  
CreditsAttach copy  
of your  
Form(s) W-2  
here.

- 17 Tax. Use the amount on line 16 and your filing status in Step 2 to find your tax in the tax table.  
Enter the tax from the table on this line. .... 17 

--	--	--	--	--	--
- 18 Did you fill in the circle on line 6?  
Yes. Go to Side 2, Part II.  
No. If single, enter \$72. If married filing joint, enter \$144 ..... 18 

--	--	--	--	--	--
- 19 Nonrefundable renter's credit. See instructions ..... ● 19 

--	--	--	--	--	--
- 20 Total credits. Add line 18 and line 19 ..... 20 

--	--	--	--	--	--
- 23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- ..... ● 23 

--	--	--	--	--	--

**Step 5**Overpaid  
Tax or  
Tax Due

- 24 Enter your California income tax withheld from your Form(s) W-2, box 18.  
If line 24 is more than line 23, go to line 31. Otherwise, go to line 32 ..... ■ 24 

--	--	--	--	--	--
- 31 Overpaid tax. If line 24 is more than line 23, subtract line 23 from line 24. Enter the result  
and go to line 34. If line 24 is less than line 23, enter -0- and go to line 32 ..... ■ 31 

--	--	--	--	--	--
- 32 Tax due. If line 24 is less than line 23, subtract line 24 from line 23.  
Enter the result and go to line 34 ..... 32 

--	--	--	--	--	--

**Step 6**Refund or  
Amount  
You Owe

- 34 Total contributions. Enter amount from Side 2, Part III, line 13 ..... ● 34 

--	--	--	--	--	--
- 35 REFUND or NO AMOUNT DUE. Subtract line 34 from line 31. Enter the result here.  
Go to Side 2. See Part IV for direct deposit. See Part V to sign your return ..... ■ 35 

--	--	--	--	--	--
- 36 AMOUNT YOU OWE. Add line 32 and line 34. Enter the result here.  
Go to Side 2, Part V to sign your return ..... ■ 36 

--	--	--	--	--	--

TEST # 5      SSN: 408-00-1005

**FORMS AND SCHEDULES:**

540A

Forms W-2 (2)

**TAXPAYER & SPOUSE:**

Test U Grass

May B Grass    408-00-2005

74131 Fescue Dr

Rye CA 95678

Filing Status: Married Filing Jointly

**DEPENDENTS:**

Timothy Grass - SON

Mary Grass - DAUGHTER

David Grass - SON

Susan Grass - DAUGHTER

Phillip Grass - SON

Angela Grass - DAUGHTER

Standard Deduction

Prepared by Taxpayer

**STATE DIFFERENCES:**

Changes to 540A

Add:

**Renter's Credit:**                      **60.00**

**Excess SDI:**                              **52.00**

Changes to W-2 #1

Add:

**CA SDI:**                                  **123.00**

Remove:

Dependent Care Benefits:              **0**

Changes to W-2 #2

**Both W-2'S are for primary taxpayer**

**Form W-2 #1:**

b. Employer's identification number: 02-9876543  
c. Employer's name, address, and Zip Code:  
LAST JOB INC  
97 WHEATLEY AVE  
RYE NH 03870  
d. Employee's social security number: 408-00-1005  
e. Employee's name (first, m, last): TEST U GRASS  
f. Employee's address and Zip code: 74131 FESCUE DR  
RYE CA 95678

Box 1 (Wages, tips, etc.): 24500  
Box 2 (Federal Income Tax Withheld): 900  
Box 3 (Social Security wages): 24500  
Box 4 (Social Security tax withheld): 1519  
Box 5 (Medicare wages and tips): 24500  
Box 6 (Medicare tax withheld): 355  
Box 10 (Dependent care benefits): 0  
Box 16 (State and State ID Number): CA 0288888  
Box 17 (State Wages): 24500  
Box 18 (State Income tax withheld): 1715  
CA SDI: 123

**Form W-2 #2:**

b. Employer's identification number: 02-5689124  
c. Employer's name, address, and Zip Code:  
SNODGRASS FEED AND SEED  
1 PLANTATION ST  
RYE NH 03870  
d. Employee's social security number: 408-00-1005  
e. Employee's name (first, m, last): TEST U GRASS  
f. Employee's address and Zip code: 74131 FESCUE DR  
RYE CA 95678

Box 1 (Wages, tips, etc.): 17500  
Box 2 (Federal Income Tax Withheld): 550  
Box 3 (Social Security wages): 17500  
Box 4 (Social Security tax withheld): 1085  
Box 5 (Medicare wages and tips): 17500  
Box 6 (Medicare tax withheld): 254  
Box 16 (State and State ID Number): CA 0277777  
Box 17 (State Wages): 17500  
Box 18 (State Income tax withheld): 1225  
CA SDI: 88

# California Resident Income Tax Return 1999

FORM  
**540A**

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name		Initial	Last name	
If joint return, spouse's first name		Initial	Last name	
Present home address — number and street including PO Box or rural route				
City, town, or post office			Apt. no.	PMB no.
State			ZIP Code	

P  
AC  
A  
R  
RP

## Step 1a SSN

Your social security number					Spouse's social security number				

**IMPORTANT:**  
Your social security number  
is required.

## Step 2

Filing Status

Fill in only one.

- 1 ☐ Single      2 ☐ Married filing joint return (even if only one spouse had income)  
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_  
4 ☐ Head of household (with qualifying person). STOP. See instructions.  
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_.

## Step 3

Exemptions

Attach check or  
money order here.

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐  
► For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.  
7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions ..... 7 ☐ X \$72 = \$ \_\_\_\_\_  
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 ☐ X \$72 = \$ \_\_\_\_\_  
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 ☐ X \$72 = \$ \_\_\_\_\_  
10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit ..... 10 **Total** \$ \_\_\_\_\_  
11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
\_\_\_\_\_ Total dependent exemption credit ..... 11 ☐ X \$227 = \$ \_\_\_\_\_

Dependent  
Exemptions

## Step 4

Taxable  
IncomeAttach copy of your  
Form(s) W-2, W-2G,  
1099-R, and other  
Forms 1099 showing  
California tax withheld.

- 12 a State wages from your Form(s) W-2, box 17 ..... ● 12a \_\_\_\_\_  
12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4;  
Form 1040A, line 18; or Form 1040, line 33. (If over \$100,000, STOP; you must file Form 540) ..... 12b \_\_\_\_\_  
13 Total California income adjustments. Enter the amount from Side 2, Part I, line 7 ..... ● 13 \_\_\_\_\_  
14 Subtract line 13 from line 12b. This is your California adjusted gross income. See instructions ..... ● 14 \_\_\_\_\_  
15 Enter the **larger** of your CA **itemized deductions** OR your CA **standard deduction**. See instructions ..... ● 15 \_\_\_\_\_  
16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- ..... 16 \_\_\_\_\_

## Step 5

Tax and  
Credits

- 17 Tax. Use the tax table to find the tax on the amount shown on line 16 ..... 17 \_\_\_\_\_  
18 Exemption credits. Add line 10 and line 11. Enter the result here ..... 18 \_\_\_\_\_  
19 Nonrefundable renter's credit. See instructions ..... ● 19 \_\_\_\_\_  
20 Total credits. Add line 18 and line 19 ..... 20 \_\_\_\_\_  
23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- ..... ● 23 \_\_\_\_\_

## Step 6

Overpaid  
Tax or  
Tax Due

- 24 California income tax withheld. See instructions ..... ■ 24 \_\_\_\_\_  
25 1999 California estimated tax and payment with form FTB 3519 ..... ■ 25 \_\_\_\_\_  
27 Excess SDI. See instructions ..... ■ 27 \_\_\_\_\_  
28 Total payments and credits. Add line 24, line 25, and line 27 ..... 28 \_\_\_\_\_  
29 Overpaid tax. If line 28 is more than line 23, subtract line 23 from line 28 ..... 29 \_\_\_\_\_  
30 Enter the amount of line 29 you want applied to your 2000 estimated tax ..... ■ 30 \_\_\_\_\_  
31 Overpaid tax available this year. Subtract line 30 from line 29 ..... ■ 31 \_\_\_\_\_  
32 Tax due. If line 28 is less than line 23, subtract line 28 from line 23 ..... 32 \_\_\_\_\_

## Step 7

Refund or  
Amount  
You Owe

- 34 Total contributions. Enter amount from Side 2, Part II, line 14 ..... ● 34 \_\_\_\_\_  
35 Subtract line 34 from line 31. You have a **REFUND** or **NO AMOUNT DUE**.  
Enter the result here. See Part III for direct deposit. See Part IV to sign your return ..... ■ 35 \_\_\_\_\_  
36 Add line 32 and line 34. This is the **AMOUNT YOU OWE**. Enter the result here.  
See Side 2, Part IV to sign your return. ..... ■ 36 \_\_\_\_\_  
37 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ..... ☐ ■ 37 \_\_\_\_\_  
38 If you do not need California income tax forms mailed to you next year, fill in this circle ..... ● 38 ☐

## Part I

### California Income Adjustments

See instructions

1	State income tax refund adjustment (from Form 1040, line 10). See instructions	1	
2	Unemployment compensation adjustment (from federal TeleFile Tax Record, line D; Form 1040EZ, line 3; Form 1040A, line 12; or Form 1040, line 19). See instructions	2	
3	Social security benefits adjustment or tier 1 and tier 2 railroad retirement benefits adjustment. See instructions	3	
4	California nontaxable interest or dividend income adjustment. See instructions	4	
5	California IRA distributions adjustment. See instructions	5	
6	California pensions and annuities adjustment. See instructions	6	
7	<b>Total California income adjustments.</b> Add line 1 through line 6. Enter here and on Side 1, line 13	7	

## Part II

### Contributions

1	Contribution to California Seniors Special Fund. See instructions	◀ 47 ▶	1	
<b>You may make a contribution of \$1 or more to the following funds:</b>				
2	Alzheimer's Disease/Related Disorders Fund	◀ 48 ▶	2	00
3	California Fund for Senior Citizens	◀ 49 ▶	3	00
4	Rare and Endangered Species Preservation Program	◀ 50 ▶	4	00
5	State Children's Trust Fund for the Prevention of Child Abuse	◀ 51 ▶	5	00
6	California Breast Cancer Research Fund	◀ 52 ▶	6	00
7	California Firefighters' Memorial Fund	◀ 53 ▶	7	00
8	California Public School Library Protection Fund	◀ 54 ▶	8	00
9	D.A.R.E. California (Drug Abuse Resistance Education) Fund	◀ 55 ▶	9	00
10	California Mexican American Veterans' Memorial	◀ 56 ▶	10	00
11	Emergency Food Assistance Program Fund	◀ 57 ▶	11	00
12	California Peace Officer Memorial Foundation Fund	◀ 58 ▶	12	00
13	Birth Defects Research Fund	◀ 59 ▶	13	00
14	<b>Total contributions.</b> Add line 1 through line 13. Enter here and on Side 1, line 34		14	

## Part III

### Direct Deposit Information

To have your refund directly deposited, fill in the boxes below. See instructions.

Routing number	
Account type:	
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

## Part IV

### Sign Here

It is unlawful to forge a spouse's signature.

Joint return?  
See instructions

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.		9
Your signature	Spouse's signature (if filing joint, both must sign)	Daytime phone number
X	X	( ) +
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)		Date
		Paid Preparer's SSN/FEIN/PTIN
Firm's name (or yours if self-employed)		Firm's address

### Where to Mail Your Return

**REFUND or NO AMOUNT DUE** (Side 1, line 35):

**FRANCHISE TAX BOARD**  
**PO BOX 942840**  
**SACRAMENTO CA 94240-0000**

**AMOUNT DUE** (Side 1, line 36):

**FRANCHISE TAX BOARD**  
**PO BOX 942867**  
**SACRAMENTO CA 94267-0001**

- Make your check or money order payable to "Franchise Tax Board."
- Write your social security number and "1999 Form 540A" on your check or money order.
- Attach check or money order to your Form 540A.

**Keep a copy of this signed return with your tax records for four years from the due date for filing your return.**

- Be sure to file your return by April 17, 2000.
- If you cannot file your return by April 17, 2000, and owe tax, be sure to complete form FTB 3519, Payment Voucher for Automatic Extension for Individuals, and pay the amount you owe by April 17, 2000, to avoid late payment penalties and interest.
- Be sure to enter your social security number(s) in Step 1a.
- Use the preprinted label if you received one. If the information is not correct, make the necessary corrections in ink.
- **Do not attach your federal return to this return.**

TEST # 6      SSN: **408-00-1006**

**FORMS AND SCHEDULES:**

**540**

FORM 3800

**TAXPAYER:**

Test D Richard  
94022 Patricia Ct  
Nixon **CA 95678**

Filing Status: Single  
Dependent of Another

Standard Deduction

Prepared by: Robert R Roberts	PTIN: P00554006
Roberts Enterprises	EIN: 88-6868686
645 Salem St	
Taxingplace NV 89424	

**STATE DIFFERENCES:**

Changes to 540

Add:

***Estimate payment:                      700.00***

# California PATS Testing Income Tax Return 1999

FORM

**540**

Fiscal year filers, enter year ending: month \_\_\_\_\_ year 1 9 9 9

## Step 1

### Name and Address

Use mailing label or print.

Your first name		Initial	Last name		Your social security number				Do Not Write In These Spaces
If joint return, spouse's first name		Initial	Last name		Spouse's social security number				
Present home address — number and street including PO Box or rural route					Apt. no.				
City, town or post office					State		ZIP Code		

## Step 2

### Filing Status

Check only one.

- 1 ☐ Single  
2 ☐ Married filing joint return (even if only one spouse had income)  
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_  
4 ☐ Head of household (with qualifying person). If the qualifying person is a child but not your dependent, enter child's name here. \_\_\_\_\_  
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19\_\_\_\_.

## Step 3

### Exemptions

Attach check or money order and Form 540-V here.

- 6 If your parent(s), or someone else, can claim you (or your spouse, if married) as a dependent on their tax return, check the box here. . . . . ● 6 ☐  
7 Personal: If you checked box 1, 3 or 4 above, enter 1. If you checked box 2 or 5, enter 2. . . . . 7  
If you checked the box on line 6, see instructions. . . . . 8  
8 Blind: If you (or if married, your spouse) are visually impaired, enter 1. If both are visually impaired, enter 2. . . . . 8  
9 Senior: If you (or if married, your spouse) are 65 or older, enter 1. If both are 65 or older, enter 2. . . . . ● 9  
10 Total number of exemptions. . . . . 10  
11 Total number of dependents. . . . . 11

## Step 4

### Taxable Income

Attach copy of your Form(s) W-2, W-2G and 1099-R here.

- 12 State wages from your Form(s) W-2, box 17. . . . . ● 12   
13 Federal adjusted gross income from Form 1040, line 32, Form 1040A, line 16, Form 1040EZ, line 4 or TeleFile Tax Record, line H . . . . . 13  
14 California adjustments – subtractions. Enter the amount from Schedule CA (540), line 32, column B . . . . . ● 14  
**Caution:** If the amount on Schedule CA (540), line 32, column B is a negative number, see instructions.  
15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions. . . . . 15  
16 California adjustments – additions. Enter the amount from Schedule CA (540), line 32, column C . . . . . ● 16  
**Caution:** If the amount on Schedule CA (540), line 32, column C is a negative number, see instructions.  
17 California adjusted gross income. Combine line 15 and line 16 . . . . . ● 17  
18 Enter the larger of: 

Your California <b>itemized deductions</b> from Schedule CA (540), line 39; <b>OR</b>	} . . . . . ● 18
Your California <b>standard deduction</b> shown below for your filing status:	
• Married filing joint, Head of household, or Qualifying widow(er) . . . . . \$5,284	
• Single or Married filing separate . . . . . \$2642	

(Dependent of someone else and checked box on line 6. . . . . See instructions)

19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- . . . . . 19

## Step 5

### Tax

- 20 Tax. Check if from ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 . . . . . ● 20  
**Caution:** If under age 14 and you have more than \$1400 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.  
21 Exemption credits.  
**Caution:** See the line 21 instructions before making an entry on this line.  
Check if from ☐ Flowchart ☐ Federal AGI limit or ☐ California TMT limit . . . . . ● 21  
22 Subtract line 21 from line 20. If less than zero, enter -0- . . . . . 22  
23 Tax. Check if from ☐ Schedule G-1, Tax on Lump-Sum Distributions; and ☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts . . . . . ● 23  
24 Add line 22 and line 23. Continue to Side 2 . . . . . 24



**Step 6****Special Credits and Nonrefundable Renter's Credit**

25	Amount from Side 1, line 24	25	
28	Enter credit name _____ code no. _____ and amount	▶ 28	
29	Enter credit name _____ code no. _____ and amount	▶ 29	
30	To claim more than two credits, see instructions	● 30	
31	Nonrefundable renter's credit. See instructions for "Step 6"	● 31	
33	Add line 28 through line 31. These are your total credits	33	
34	Subtract line 33 from line 25. If less than zero, enter -0-	34	

**Step 7****Other Taxes**

35	Alternative minimum tax. Attach Schedule P (540)	● 35	
36	Other taxes and credit recapture. See instructions	● 36	
37	Add line 34 through line 36. This is your total tax	● 37	

**Step 8****Payments**

38	CA income tax withheld. Enter total from your 1998 Form(s) W-2, W-2G, 1099-MISC and 1099-R. Also, attach form(s) to Side 1	■ 38	
39	1998 California estimated tax and amount applied from your 1997 return. Include the amount from form FTB 3519 or Schedule K-1 (541)	■ 39	
41	Did either you or your spouse receive more than \$31,767 in wages in 1998? Yes. See instructions. No. Go to line 42	■ 41	
42	Add line 38 through line 41. These are your total payments	42	

**Step 9****Overpaid Tax or Tax Due**

43	Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42	43	
44	Amount of line 43 you want applied to your 1999 estimated tax	■ 44	
45	Overpaid tax available this year. Subtract line 44 from line 43	■ 45	
46	Tax due. If line 42 is less than line 37, subtract line 42 from line 37	46	

**Step 10****Contributions**

47	Contribution to California Seniors Special Fund. See instructions	● 47	
You may make a contribution of \$1 or more to:			
48	Alzheimer's Disease/Related Disorders Fund	● 48	00
49	California Fund for Senior Citizens	● 49	00
50	Rare and Endangered Species Preservation Program	● 50	00
51	State Children's Trust Fund for the Prevention of Child Abuse	● 51	00
52	California Breast Cancer Research Fund	● 52	00
53	California Firefighters' Memorial Fund	● 53	00
54	California Public School Library Protection Fund	● 54	00
55	D.A.R.E. California (Drug Abuse Resistance Education) Fund	● 55	00
56	California Military Museum Fund	● 56	00
57	California Mexican American Veterans' Fund	● 57	00
58	Emergency Food Assistance Program Fund	● 58	00
59	Add line 47 through line 58. These are your total contributions	● 59	

**Step 11****Refund or Amount You Owe**

60	REFUND OR NO AMOUNT DUE. Subtract line 59 from line 45. Mail your return to: IMAGE PROCESSING, FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0009	■ 60	
61	AMOUNT YOU OWE. Add line 46 and line 59. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1998 Form 540" on it. Attach it to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001.	■ 61	

**Step 12****Interest and Penalties**

62	Interest, late return penalties and late payment penalties	62	
63	Underpayment of estimated tax. If form FTB 5805 or 5805F is attached, check here	<input type="checkbox"/> ■ 63	
		● 64	4

**Sign Here**

It is unlawful to forge a spouse's signature.

**IMPORTANT:** See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your signature	Spouse's signature (if filing joint, both must sign)	Date	Daytime phone number
X	X		( )

Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge) Paid preparer's SSN/FEIN

Firm's name (or yours if self-employed) Firm's address

# Tax Computation for Children with INVESTMENT INCOME - PATS TESTING

**1999****3800**

Attach ONLY to the child's Form 540 or Form 540NR.

Child's name as shown on return

Child's social security number

Parent's name (first, initial and last). (Caution: See instructions before completing.)

Parent's social security number

Parent's filing status (check one):

☐ Single    ☐ Married filing joint    ☐ Married filing separate    ☐ Head of household    ☐ Qualifying widow(er)

Enter number of exemptions claimed on parent's return

**Part 1****FIGURE CHILD'S NET INVESTMENT INCOME**

1 Enter the child's investment income, such as taxable interest and dividend income. See instructions.

If this amount is \$1,400 or less, stop here; do not file this form

2 If the child DID NOT itemize deductions on California Schedule CA (540 or 540NR), line 39, enter \$1,400.

If the child ITEMIZED deductions, see instructions

3 Subtract line 2 from line 1. If zero or less, stop here; do not complete the rest of this

form but ATTACH it to the child's return

4 Enter the child's **taxable** income from Form 540, line 19 or Form 540NR, line 195 Net Investment Income. Compare the amounts on line 3 and line 4. Enter the **smaller** of the two amounts here**Part 2****FIGURE TENTATIVE TAX BASED ON THE TAX RATE OF THE PARENT LISTED ABOVE**6 Enter the parent's **taxable** income from Form 540, line 19; Form 540A, line 16; Form 540EZ, line 16; or Form 540NR, line 19

7 Enter the total net investment income, if any, shown on form(s) FTB 3800, line 5, of ALL OTHER children of the parent. Do not include the amount from line 5 above

8 Add line 5 through line 7

9 Tax on the amount on line 8 based on the **parent's** filing status. Use the tax table or tax rate schedules found in the 1998 instructions for Form 540, 540A or 540EZ. Form 540NR filers, see instructions

10 Enter the parent's tax from Form 540, line 20; Form 540A, line 17; or Form 540EZ, line 17.

Form 540NR filers, see instructions

11 Subtract line 10 from line 9. If you did not enter an amount on line 7, enter the amount

from line 11 on line 13 and skip line 12a and line 12b

12 a Add line 5 and line 7

b Divide line 5 by line 12a. Enter the result as a decimal (rounded to two places)

13 Multiply line 11 by the decimal amount on line 12b.

**Part 3****FIGURE CHILD'S TAX****Note:** If the amounts on line 4 and line 5 above are the same, go to line 16.

14 Subtract line 5 from line 4

15 Tax on the amount on line 14 based on the **child's** filing status. Use the tax table or tax rate schedules found in the 1997 instructions for Form 540. Form 540NR filers, see instructions.

16 Add line 13 and line 15.

17 Tax on the amount on line 4 based on the **child's** filing status. Use the tax table or tax rate schedules found in the 1997 instructions for Form 540. Form 540NR filers, see instructions.18 Compare the amounts on line 16 and line 17. Enter the **larger** of the two amounts here and on the child's Form 540, line 20. Also check the box labeled "FTB 3800" on the child's tax return. Form 540NR filers, see instructions.**General Information****Purpose**

For children under age 14, investment income over \$1,400 is taxed at the parent's rate if the parent's rate is higher than the child's rate. If the child's investment income is more than \$1,400, use this form to figure the child's tax. However, you should include only income taxed by California on this form. You should also include investment income that was not taxed on the child's federal tax return but is taxable under California law.

If you use form FTB 3800, you must file Form 540, California Resident Income Tax Return or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, for your child.

Do not use form FTB 3800 if:

- Neither of the child's parents was living on December 31, 1998; OR
- The child's investment income was less than \$1,400.

If you do not file form FTB 3800, figure the tax in the normal manner on the child's Form 540, Form 540A, Form 540EZ or Form 540NR.

**Note:** Parents of children under age 14 may elect to include the child's investment income on the parent's tax return. To make this election, the child must have had income from only interest and dividends. The election is not available if estimated tax pay-

TEST # 8      SSN: 408-00-1008

**FORMS AND SCHEDULES:**

540A

Forms W-2 (1)

**TAXPAYER:**

Test M Lucky  
13 Winners Cir  
Horse Shoe CA 95678

Filing Status:    Single

**DEPENDENTS:**

Gottabee Lucky - Son  
Wanna B Different - Daughter

**\*\*CHILDREN CLAIMED AS DEPENDENTS BUT DID NOT LIVE WITH TAXPAYER\*\*\***

**\*\*TAXPAYER DID NOT MEET QUALIFICATIONS FOR HEAD OF HOUSEHOLD\*\*\*\***

Standard Deduction

Prepared by Taxpayer

**STATE DIFFERENCES:**

Changes to Form 540A

Add:

***Renter's Credit:***                      **60.00**  
***Applied to 1998 Taxes:***            **180.00**

Changes to W-2 #1

Add:

***CA SDI:***                                      **70.00**

**Form W-2 #1:**

b. Employer's identification number: 56-1234567

c. Employer's name, address, and Zip Code:

THOROUGHbred FARMS

1 LICKSKILLET LANE

HORSE SHOE NC 28742

d. Employee's social security number: 408-00-1008

e. Employee's name (first, m. last): TEST M LUCKY

f. Employee's address and Zip code: 13 WINNERS CIR  
HORSE SHOE CA 95678

Box 1 (Wages, tips, etc.): 14000

Box 2 (Federal Income Tax Withheld): 800

Box 3 (Social Security wages): 14000

Box 4 (Social Security tax withheld): 868

Box 5 (Medicare wages and tips): 14000

Box 6 (Medicare tax withheld): 203

Box 16 (State and State ID Number): CA 568866

Box 17 (State Wages): 14000

Box 18 (State Income tax withheld): 980

**CA SDI: 70**

# California Resident Income Tax Return 1999

FORM  
**540A**

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name		Initial	Last name		
If joint return, spouse's first name		Initial	Last name		
Present home address — number and street including PO Box or rural route				Apt. no.	PMB no.
City, town, or post office				State	ZIP Code

P  
AC  
A  
R  
RP

## Step 1a

SSN

Your social security number				Spouse's social security number			

**IMPORTANT:**  
Your social security number  
is required.

## Step 2

Filing Status

Fill in only one.

- 1 ☐ Single      2 ☐ Married filing joint return (even if only one spouse had income)  
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_  
4 ☐ Head of household (with qualifying person). STOP. See instructions.  
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_.

## Step 3

Exemptions

Attach check or  
money order here.

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐  
► For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.  
7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions ..... 7 ☐ X \$72 = \$ \_\_\_\_\_  
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 ☐ X \$72 = \$ \_\_\_\_\_  
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 ☐ X \$72 = \$ \_\_\_\_\_  
10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit ..... 10 **Total** \$ \_\_\_\_\_  
11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
\_\_\_\_\_ Total dependent exemption credit ..... 11 ☐ X \$227 = \$ \_\_\_\_\_

Dependent  
Exemptions

## Step 4

Taxable  
IncomeAttach copy of your  
Form(s) W-2, W-2G,  
1099-R, and other  
Forms 1099 showing  
California tax withheld.

- 12 a State wages from your Form(s) W-2, box 17 ..... ● 12a \_\_\_\_\_  
12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4;  
Form 1040A, line 18; or Form 1040, line 33. (If over \$100,000, STOP; you must file Form 540) ..... 12b \_\_\_\_\_  
13 Total California income adjustments. Enter the amount from Side 2, Part I, line 7 ..... ● 13 \_\_\_\_\_  
14 Subtract line 13 from line 12b. This is your California adjusted gross income. See instructions ..... ● 14 \_\_\_\_\_  
15 Enter the **larger** of your CA **itemized deductions** OR your CA **standard deduction**. See instructions ..... ● 15 \_\_\_\_\_  
16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- ..... 16 \_\_\_\_\_

## Step 5

Tax and  
Credits

- 17 Tax. Use the tax table to find the tax on the amount shown on line 16 ..... 17 \_\_\_\_\_  
18 Exemption credits. Add line 10 and line 11. Enter the result here ..... 18 \_\_\_\_\_  
19 Nonrefundable renter's credit. See instructions ..... ● 19 \_\_\_\_\_  
20 Total credits. Add line 18 and line 19 ..... 20 \_\_\_\_\_  
23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- ..... ● 23 \_\_\_\_\_

## Step 6

Overpaid  
Tax or  
Tax Due

- 24 California income tax withheld. See instructions ..... ■ 24 \_\_\_\_\_  
25 1999 California estimated tax and payment with form FTB 3519 ..... ■ 25 \_\_\_\_\_  
27 Excess SDI. See instructions ..... ■ 27 \_\_\_\_\_  
28 Total payments and credits. Add line 24, line 25, and line 27 ..... 28 \_\_\_\_\_  
29 Overpaid tax. If line 28 is more than line 23, subtract line 23 from line 28 ..... 29 \_\_\_\_\_  
30 Enter the amount of line 29 you want applied to your 2000 estimated tax ..... ■ 30 \_\_\_\_\_  
31 Overpaid tax available this year. Subtract line 30 from line 29 ..... ■ 31 \_\_\_\_\_  
32 Tax due. If line 28 is less than line 23, subtract line 28 from line 23 ..... 32 \_\_\_\_\_

## Step 7

Refund or  
Amount  
You Owe

- 34 Total contributions. Enter amount from Side 2, Part II, line 14 ..... ● 34 \_\_\_\_\_  
35 Subtract line 34 from line 31. You have a **REFUND** or **NO AMOUNT DUE**.  
Enter the result here. See Part III for direct deposit. See Part IV to sign your return ..... ■ 35 \_\_\_\_\_  
36 Add line 32 and line 34. This is the **AMOUNT YOU OWE**. Enter the result here.  
See Side 2, Part IV to sign your return. ..... ■ 36 \_\_\_\_\_  
37 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ..... ☐ ■ 37 \_\_\_\_\_  
38 If you do not need California income tax forms mailed to you next year, fill in this circle ..... ● 38 ☐

## Part I

### California Income Adjustments

See instructions

1	State income tax refund adjustment (from Form 1040, line 10). See instructions	1	
2	Unemployment compensation adjustment (from federal TeleFile Tax Record, line D; Form 1040EZ, line 3; Form 1040A, line 12; or Form 1040, line 19). See instructions	2	
3	Social security benefits adjustment or tier 1 and tier 2 railroad retirement benefits adjustment. See instructions	3	
4	California nontaxable interest or dividend income adjustment. See instructions	4	
5	California IRA distributions adjustment. See instructions	5	
6	California pensions and annuities adjustment. See instructions	6	
7	<b>Total California income adjustments.</b> Add line 1 through line 6. Enter here and on Side 1, line 13	7	

## Part II

### Contributions

1	Contribution to California Seniors Special Fund. See instructions	◀ 47 ▶	1	
<b>You may make a contribution of \$1 or more to the following funds:</b>				
2	Alzheimer's Disease/Related Disorders Fund	◀ 48 ▶	2	00
3	California Fund for Senior Citizens	◀ 49 ▶	3	00
4	Rare and Endangered Species Preservation Program	◀ 50 ▶	4	00
5	State Children's Trust Fund for the Prevention of Child Abuse	◀ 51 ▶	5	00
6	California Breast Cancer Research Fund	◀ 52 ▶	6	00
7	California Firefighters' Memorial Fund	◀ 53 ▶	7	00
8	California Public School Library Protection Fund	◀ 54 ▶	8	00
9	D.A.R.E. California (Drug Abuse Resistance Education) Fund	◀ 55 ▶	9	00
10	California Mexican American Veterans' Memorial	◀ 56 ▶	10	00
11	Emergency Food Assistance Program Fund	◀ 57 ▶	11	00
12	California Peace Officer Memorial Foundation Fund	◀ 58 ▶	12	00
13	Birth Defects Research Fund	◀ 59 ▶	13	00
14	<b>Total contributions.</b> Add line 1 through line 13. Enter here and on Side 1, line 34		14	

## Part III

### Direct Deposit Information

To have your refund directly deposited, fill in the boxes below. See instructions.

Routing number	
Account type:	
Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

## Part IV

### Sign Here

It is unlawful to forge a spouse's signature.

Joint return?  
See instructions

Under penalties of perjury, I declare that I have examined this return and to the best of my knowledge and belief, it is true, correct, and complete.		9
Your signature	Spouse's signature (if filing joint, both must sign)	Daytime phone number
X	X	( ) +
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)		Date
Firm's name (or yours if self-employed)		Paid Preparer's SSN/FEIN/PTIN
Firm's address		

### Where to Mail Your Return

**REFUND or NO AMOUNT DUE** (Side 1, line 35):

**FRANCHISE TAX BOARD**  
**PO BOX 942840**  
**SACRAMENTO CA 94240-0000**

**AMOUNT DUE** (Side 1, line 36):

**FRANCHISE TAX BOARD**  
**PO BOX 942867**  
**SACRAMENTO CA 94267-0001**

- Make your check or money order payable to "Franchise Tax Board."
- Write your social security number and "1999 Form 540A" on your check or money order.
- Attach check or money order to your Form 540A.

**Keep a copy of this signed return with your tax records for four years from the due date for filing your return.**

- Be sure to file your return by April 17, 2000.
- If you cannot file your return by April 17, 2000, and owe tax, be sure to complete form FTB 3519, Payment Voucher for Automatic Extension for Individuals, and pay the amount you owe by April 17, 2000, to avoid late payment penalties and interest.
- Be sure to enter your social security number(s) in Step 1a.
- Use the preprinted label if you received one. If the information is not correct, make the necessary corrections in ink.
- **Do not attach your federal return to this return.**

TEST # 10      SSN: 408-00-1010

**FORMS AND SCHEDULES:**

540

Forms W-2 (1)

Sch P

**TAXPAYER & SPOUSE:**

Test J Caesar

Cleo P Caesar 408-00-2010

15 Ides of March Pkwy

Rome CA 95678

Filing Status: Married Filing Jointly

**DEPENDENTS:**

Sally Caesar - DAUGHTER

Julius Brutus - SON

Standard Deduction

Prepared by Taxpayer

**STATE DIFFERENCES:**

Changes to 540

Note:

***Child Adoption Credit may be limited by tentative minimum tax (SCH P)***

Changes to W-2 #1

Add:

**CA SDI:** **159.00**

**Form W-2 #1:**

b. Employer's identification number: 64-2131415

c. Employer's name, address, and Zip Code:

THE GREEK PLAYHOUSE

98 PARTHANON PLACE

ROME MS 38768

d. Employee's social security number: 408-00-1010

e. Employee's name (first, m., last): TEST J CAESAR

f. Employee's address and Zip code: 15 IDES OF MARCH PKWY

ROME CA 95678

Box 1 (Wages, tips, etc.): 62000

Box 2 (Federal Income Tax Withheld): 3400

Box 3 (Social Security wages): 62000

Box 4 (Social Security tax withheld): 3844

Box 5 (Medicare wages and tips): 62000

Box 6 (Medicare tax withheld): 899

Box 13 (See instructions): T 1000

Box 16 (State and State ID Number): CA 641213

Box 17 (State Wages): 62000

Box 18 (State Income tax withheld): 4340

**SDI: 159**

# California Resident Income Tax Return 1999

FORM

**540**

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2000.

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name

Initial

Last name

If joint return, spouse's first name

Initial

Last name

Present home address — number and street including PO Box or rural route

Apt. no.

PMB no.

City, town, or post office

State

ZIP Code

P  
AC  
A  
R  
RP

## Step 1a SSN

Your social security number

Spouse's social security number

**IMPORTANT:**Your social security number  
is required.

## Step 2

### Filing Status

Fill in only one.

- 1 ☐ Single      2 ☐ Married filing joint return (even if only one spouse had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_
- 4 ☐ Head of household (with qualifying person). STOP. See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_.

## Step 3

### Exemptions

Attach check or  
money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐
- For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions ..... 7 ☐ X \$72 = \$ \_\_\_\_\_
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 ☐ X \$72 = \$ \_\_\_\_\_
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 ☐ X \$72 = \$ \_\_\_\_\_
- 10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit ..... 10 **Total** \$ \_\_\_\_\_
- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
\_\_\_\_\_  
\_\_\_\_\_ Total dependent exemption credit ..... 11 ☐ X \$227 = \$ \_\_\_\_\_

## Step 4

### Taxable Income

Attach copy of your  
Form(s) W-2, W-2G,  
1099-R, and other  
Forms 1099 showing  
California tax  
withheld.

- 12 State wages from your Form(s) W-2, box 17 ..... ● 12 \_\_\_\_\_
- 13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18;  
Form 1040EZ, line 4, or TeleFile Tax Record, line I ..... 13 \_\_\_\_\_
- 14 California adjustments —subtractions. Enter the amount from Schedule CA (540), line 33, column B .... ● 14 \_\_\_\_\_  
**Caution:** If the amount on Schedule CA (540), line 33, column B is a negative number, see instructions.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15 \_\_\_\_\_
- 16 California adjustments —additions. Enter the amount from Schedule CA (540), line 33, column C ..... ● 16 \_\_\_\_\_  
**Caution:** If the amount on Schedule CA (540), line 33, column C is a negative number, see instructions.
- 17 California adjusted gross income. Combine line 15 and line 16 ..... ● 17 \_\_\_\_\_
- 18 Enter the **larger of:** { Your California **itemized deductions** from Schedule CA (540), line 40; **OR**  
Your California **standard deduction** shown below for your filing status:  
• Married filing joint, Head of household, or Qualifying widow(er) ..... \$5,422  
• Single or Married filing separate ..... \$2,711  
(Dependent of someone else and filled in the circle on line 6 .... See instructions) ..... ● 18 \_\_\_\_\_
- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- ..... 19 \_\_\_\_\_

## Step 5

### Tax

- 20 Tax. Fill in circle if from ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ..... ● 20 \_\_\_\_\_  
**Caution:** If under age 14 and you have more than \$1,400 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.
- 21 Exemption credits. If your federal AGI is more than \$119,813, see instructions. Otherwise, add line 10 and line 11 and enter the result on line 21 ..... 21 \_\_\_\_\_
- 22 Subtract line 21 from line 20. If less than zero, enter -0- ..... 22 \_\_\_\_\_
- 23 Tax. Fill in circle if from ☐ Schedule G-1, Tax on Lump-Sum Distributions  
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ..... ● 23 \_\_\_\_\_
- 24 Add line 22 and line 23. Continue to Side 2 ..... 24 \_\_\_\_\_

## Step 6

### Special Credits and Nonrefundable Renter's Credit

25	Amount from Side 1, line 24	25
28	Enter credit name _____ code no _____ and amount	28
29	Enter credit name _____ code no _____ and amount	29
30	To claim more than two credits, see instructions	30
31	Nonrefundable renter's credit. See instructions for "Step 6"	31
33	Add line 28 through line 31. These are your total credits	33
34	Subtract line 33 from line 25. If less than zero, enter -0-	34

## Step 7

### Other Taxes

35	Alternative minimum tax. Attach Schedule P (540)	35
36	Other taxes and credit recapture. See instructions	36
37	Add line 34 through line 36. This is your total tax	37

## Step 8

### Payments

38	California income tax withheld. Enter total from your 1999 Form(s) W-2, W-2G, 1099-MISC, and 1099-R. Also attach the form(s) to Side 1	38
39	1999 CA estimated tax and amount applied from your 1998 return. Include the amount from form FTB 3519 or Schedule K-1 (541)	39
41	Excess SDI. See instructions	41
42	Add line 38 through line 41. These are your total payments	42

## Step 9

### Overpaid Tax or Tax Due

43	Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42	43
44	Amount of line 43 you want applied to your 2000 estimated tax	44
45	Overpaid tax available this year. Subtract line 44 from line 43	45
46	Tax due. If line 42 is less than line 37, subtract line 42 from line 37	46

## Step 10

### Contributions

47	Contribution to California Seniors Special Fund. See instructions	47
48	Alzheimer's Disease/Related Disorders Fund	48
49	California Fund for Senior Citizens	49
50	Rare and Endangered Species Preservation Program	50
51	State Children's Trust Fund for the Prevention of Child Abuse	51
52	California Breast Cancer Research Fund	52
53	California Firefighters' Memorial Fund	53
54	California Public School Library Protection Fund	54
55	D.A.R.E. California (Drug Abuse Resistance Education) Fund	55
56	California Mexican American Veterans' Memorial	56
57	Emergency Food Assistance Program Fund	57
58	California Peace Officer Memorial Foundation Fund	58
59	Birth Defects Research Fund	59
60	Add line 47 through line 59. These are your total contributions	60

## Step 11

### Refund or Amount You Owe

61	REFUND OR NO AMOUNT DUE. Subtract line 60 from line 45. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	61
62	AMOUNT YOU OWE. Add line 46 and line 60. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1999 Form 540" on it. Attach it to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	62

## Step 12

### Interest and Penalties

63	Interest, late return penalties, and late payment penalties	63
64	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	64
65	If you do <b>not</b> need California income tax forms mailed to you next year, fill in circle	65

## Step 13

### Direct Deposit Information

Routing number	
Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

## Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

**IMPORTANT:** See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete.

Your signature	Daytime phone number
X _____	( ) + + + + +
Spouse's signature (if filing joint, both must sign)	
X _____	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Date
_____	_____
Firm's name (or yours if self-employed)	Paid preparer's SSN/FEIN/PTIN
_____	_____
Firm's address	
_____	



**1999****Alternative Minimum Tax and  
Credit Limitations—Residents****P (540)**

Attach this schedule to Form 540.

Name(s) as shown on Form 540

Your social security number

**Part I Adjustments and Preferences** Important: See instructions for information regarding California/federal differences.

1	If you itemized deductions, go to line 2. If you did not itemize deductions, enter your standard deduction from Form 540, line 18, and go to line 6 .....	1	_____
2	Medical and dental expense. Enter the smaller of Schedule A, Form 1040, line 4, or 2 1/2% of Form 1040, line 34 .....	2	_____
3	Personal property taxes and real property taxes. See instructions .....	3	_____
4	Certain interest on a home mortgage not used to buy, build, or improve your home. See instructions .....	4	_____
5	Miscellaneous itemized deductions. See instructions .....	5	_____
6	Refund of personal property taxes and real property taxes. See instructions .....	6	( _____ )
<b>Caution:</b> Do not include your state income tax refund on this line.			
7	Investment interest expense adjustment. See instructions .....	7	_____
8	Post-1986 depreciation. See instructions .....	8	_____
9	Adjusted gain or loss. See instructions .....	9	_____
10	Incentive stock options and California qualified stock options (CQSOs). See instructions .....	10	_____
11	Passive activities adjustment. See instructions .....	11	_____
12	Beneficiaries of estates and trusts. Enter the amount from Schedule K-1 (541), line 8 .....	12	_____
13	Other. Enter the amount, if any, for each item, a through o, and enter the total on line 13. See instructions.		
a	Appreciated contributions ..	h	Loss limitations .....
b	Circulation expenditures ....	i	Mining costs .....
c	Depletion .....	j	Patron's adjustment .....
d	Depreciation (pre-1987) ....	k	Pollution control facilities .....
e	Installment sales .....	l	Qualified small business stock ..
f	Intangible drilling costs ....	m	Research and experimental .....
g	Long-term contracts .....	n	Tax shelter farm activities .....
		o	Related adjustments .....
14	<b>Total Adjustments and Preferences.</b> Combine line 1 through line 13 .....	14	_____

**Part II Alternative Minimum Taxable Income (AMTI)**

15	Enter taxable income from Form 540, line 19. See instructions .....	15	_____
16	Net operating loss (NOL) deduction from Schedule CA (540), line 21b, 21d, and 21e, column B. Enter as a positive amount .....	16	_____
17	AMTI exclusion. See instructions .....	17	( _____ )
18	If your federal AGI is less than the amount for your filing status (listed below), skip this line and go to line 19. If you itemized deductions and your federal AGI is more than the amount for your filing status, see instructions.	18	( _____ )
	Single or married filing separate .....		\$119,813
	Married filing joint or qualifying widow(er) .....		\$239,628
	Head of household .....		\$179,720
19	Combine line 14 through line 18 .....	19	_____
20	Alternative minimum tax NOL deduction. See instructions. Do not enter more than 90% of line 19 .....	20	_____
21	<b>Alternative minimum taxable income.</b> Subtract line 20 from line 19 (if married filing separate and line 21 is more than \$227,649, see instructions) .....	21	_____

**Part III Exemption Amount and Alternative Minimum Tax (AMT)**

22	<b>Exemption Amount.</b> (If this schedule is for a child under age 14, see instructions.)		
	<b>If your filing status is:</b>	<b>And line 21 is not over:</b>	<b>Enter on line 22:</b>
	Single or head of household	\$165,231	\$44,062
	Married filing joint or qualifying widow(er)	220,308	58,749
	Married filing separate	110,153	29,374
	If Part II, line 21 is over the amount shown above for your filing status, see instructions.		
23	Subtract line 22 from line 21. If zero or less, enter -0- .....	23	_____
24	Tentative minimum tax. Multiply line 23 by 7.0% (.07) .....	24	_____
25	Regular tax before credits from Form 540, line 20. If an amount is entered on Form 540, line 23, see instructions .....	25	_____
26	<b>Alternative Minimum Tax.</b> Subtract line 25 from line 24. If zero or less, enter -0- here and on Form 540, line 35. If more than zero, enter here and on Form 540, line 35. (Exception: If you have carryover credit for solar energy or commercial solar energy, first enter the result on Side 2, Part IV, Section C, line 21.) .....	26	_____

**Part IV Credits that Reduce Tax** Note: Be sure to attach your credit forms to Form 540.

- 1 Enter the amount from Form 540, line 24 ..... 1 \_\_\_\_\_
- 2 Enter the tentative minimum tax from Side 1, Part III, line 24 ..... 2 \_\_\_\_\_

**Section A – Credits that reduce excess tax.**

	(a) Credit amount	(b) Credit used this year	(c) Tax balance that may be offset by credits	(d) Credit carryover
3 Subtract line 2 from line 1. If zero or less enter -0- and see instructions. This is your excess tax which may be offset by credits ..... 3				

**A1 Credits that reduce excess tax and have no carryover provisions.**

4 Code: 170 Credit for joint custody head of household ..... 4				
5 Code: 173 Credit for dependent parent ..... 5				
6 Code: 163 Credit for senior head of household ..... 6				
7 Code: 162 Prison inmate labor credit ..... 7				
8 Code: 169 Enterprise zone employee credit ..... 8				

**A2 Credits that reduce excess tax and have carryover provisions. See instructions.**

9 Code: _____ Credit Name: _____ 9				
10 Code: _____ Credit Name: _____ 10				
11 Code: _____ Credit Name: _____ 11				
12 Code: _____ Credit Name: _____ 12				
13 Code: 188 Credit for prior year alternative minimum tax ..... 13				

**Section B – Credits that may reduce tax below tentative minimum tax.**

14 If Part IV, line 3 is zero, enter the amount from line 1. If line 3 is more than zero, enter the total of line 2 and the last entry in column (c). ..... 14				
--	--	--	--	--

**B1 Credits that reduce net tax and have carryover provisions. See instructions.**

15 Code: _____ Credit Name: _____ 15				
16 Code: _____ Credit Name: _____ 16				
17 Code: _____ Credit Name: _____ 17				
18 Code: _____ Credit Name: _____ 18				

**B2 Credits that reduce net tax and have no carryover provisions.**

19 Code: 187 Other state tax credit ..... 19				
20 Nonrefundable renter's credit. Be sure to enter the amount in column (b) on Form 540, line 31 ..... 20				

**Section C – Credits that may reduce alternative minimum tax.**

21 Enter your alternative minimum tax from Side 1, Part III, line 26 ..... 21				
22 Code: 180 Solar energy credit carryover from Section B1, column (d) ..... 22				
23 Code: 181 Commercial solar energy credit carryover from Section B1, column (d) 23				
24 Adjusted AMT. Enter the balance from line 23, column (c) here and on Form 540, line 35 ..... 24				

TEST #16      SSN: 408-00-1016

**FORMS AND SCHEDULES:**

540

Form 5805

**TAXPAYER & SPOUSE:**

Test L Tonto Sr

Silver N Tonto    SSN: 408-00-2016

21 Lone Ranger Cir

Smoke Signal CA 95678

Filing Status: Married Filing Jointly

Standard Deduction

**STATE DIFFERENCES:**

*Estimate payment from 1998 taxes:      120.00*

# California Resident Income Tax Return 1999

FORM  
**540A**

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name		Initial	Last name		
If joint return, spouse's first name		Initial	Last name		
Present home address — number and street including PO Box or rural route				Apt. no.	PMB no.
City, town, or post office				State	ZIP Code

P  
AC  
A  
R  
RP

## Step 1a

SSN

Your social security number				Spouse's social security number			

**IMPORTANT:**  
Your social security number  
is required.

## Step 2

Filing Status

Fill in only one.

- 1 ☐ Single      2 ☐ Married filing joint return (even if only one spouse had income)  
3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_  
4 ☐ Head of household (with qualifying person). STOP. See instructions.  
5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_.

## Step 3

Exemptions

Attach check or  
money order here.

- 6 If your parent, (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐  
► For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.  
7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions ..... 7 ☐ X \$72 = \$ \_\_\_\_\_  
8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 ☐ X \$72 = \$ \_\_\_\_\_  
9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 ☐ X \$72 = \$ \_\_\_\_\_  
10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit ..... 10 **Total** \$ \_\_\_\_\_  
11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
\_\_\_\_\_ Total dependent exemption credit ..... 11 ☐ X \$227 = \$ \_\_\_\_\_

Dependent  
Exemptions

## Step 4

Taxable  
IncomeAttach copy of your  
Form(s) W-2, W-2G,  
1099-R, and other  
Forms 1099 showing  
California tax withheld.

- 12 a State wages from your Form(s) W-2, box 17 ..... ● 12a \_\_\_\_\_  
12 b Enter federal adjusted gross income from your TeleFile Tax Record, line I; Form 1040EZ, line 4;  
Form 1040A, line 18; or Form 1040, line 33. (If over \$100,000, STOP; you must file Form 540) ..... 12b \_\_\_\_\_  
13 Total California income adjustments. Enter the amount from Side 2, Part I, line 7 ..... ● 13 \_\_\_\_\_  
14 Subtract line 13 from line 12b. This is your California adjusted gross income. See instructions ..... ● 14 \_\_\_\_\_  
15 Enter the **larger** of your CA **itemized deductions** OR your CA **standard deduction**. See instructions ..... ● 15 \_\_\_\_\_  
16 Subtract line 15 from line 14. This is your taxable income. If less than zero, enter -0- ..... 16 \_\_\_\_\_

## Step 5

Tax and  
Credits

- 17 Tax. Use the tax table to find the tax on the amount shown on line 16 ..... 17 \_\_\_\_\_  
18 Exemption credits. Add line 10 and line 11. Enter the result here ..... 18 \_\_\_\_\_  
19 Nonrefundable renter's credit. See instructions ..... ● 19 \_\_\_\_\_  
20 Total credits. Add line 18 and line 19 ..... 20 \_\_\_\_\_  
23 Subtract line 20 from line 17. This is your total tax. If less than zero, enter -0- ..... ● 23 \_\_\_\_\_

## Step 6

Overpaid  
Tax or  
Tax Due

- 24 California income tax withheld. See instructions ..... ■ 24 \_\_\_\_\_  
25 1999 California estimated tax and payment with form FTB 3519 ..... ■ 25 \_\_\_\_\_  
27 Excess SDI. See instructions ..... ■ 27 \_\_\_\_\_  
28 Total payments and credits. Add line 24, line 25, and line 27 ..... 28 \_\_\_\_\_  
29 Overpaid tax. If line 28 is more than line 23, subtract line 23 from line 28 ..... 29 \_\_\_\_\_  
30 Enter the amount of line 29 you want applied to your 2000 estimated tax ..... ■ 30 \_\_\_\_\_  
31 Overpaid tax available this year. Subtract line 30 from line 29 ..... ■ 31 \_\_\_\_\_  
32 Tax due. If line 28 is less than line 23, subtract line 28 from line 23 ..... 32 \_\_\_\_\_

## Step 7

Refund or  
Amount  
You Owe

- 34 Total contributions. Enter amount from Side 2, Part II, line 14 ..... ● 34 \_\_\_\_\_  
35 Subtract line 34 from line 31. You have a **REFUND** or **NO AMOUNT DUE**.  
Enter the result here. See Part III for direct deposit. See Part IV to sign your return ..... ■ 35 \_\_\_\_\_  
36 Add line 32 and line 34. This is the **AMOUNT YOU OWE**. Enter the result here.  
See Side 2, Part IV to sign your return. ..... ■ 36 \_\_\_\_\_  
37 Underpayment of estimated tax. If form FTB 5805 is attached, fill in this circle ..... ☐ ■ 37 \_\_\_\_\_  
38 If you do not need California income tax forms mailed to you next year, fill in this circle ..... ● 38 ☐

**1998****Underpayment of Estimated Tax  
by Individuals and Fiduciaries****5805**

Attach this form to the **front** of your Form 540, Form 540A, Form 540NR or Form 541. Also, check the box for underpayment of estimated tax located on Form 540, line 63; Form 540A, line 37; Form 540NR, line 72 or Form 541, line 39, whichever applies.

Name(s) as shown on return

Social security number or FEIN

**IMPORTANT**

**IN MOST CASES, THE FRANCHISE TAX BOARD (FTB) CAN FIGURE THE PENALTY FOR YOU AND YOU DO NOT HAVE TO COMPLETE THIS FORM. SEE GENERAL INFORMATION B.**

IF YOU MEET ANY OF THE FOLLOWING CONDITIONS, YOU DO NOT OWE A PENALTY FOR UNDERPAYMENT OF ESTIMATED TAX AND SHOULD NOT COMPLETE OR FILE THIS FORM.

**Conditions:**

- 80% of your 1998 California adjusted gross income (AGI) was wages subject to California withholding; or
- 80% of your 1997 or 1998 tax liability (not including tax on lump-sum distributions and alternative minimum tax) less credits was paid by the amount of tax withheld from your wages for that year. Do not include the withholding credit or estimated tax payments.
- The amount of your tax liability (not including tax on lump-sum distributions and alternative minimum tax) less credits (including the withholding credit) but not including estimated tax payments for either 1997 or 1998 was less than \$200 (or less than \$100 if married filing a separate return); or
- Your 1997 return was for a full 12 months (or would have been if you were required to file) and you did not have any tax liability on that return; or
- The amount of your withholding plus your estimated tax payments, if **paid in the required installments**, is at least 80% of the tax shown on your 1998 return or 100% of the tax shown on your 1997 return AND you are not using the annualized income installment method.

**Part I Questions.** All filers must complete this part.

- Are you requesting a waiver of the penalty? If yes, provide an explanation below. If you need additional space, attach a statement. See General Information C. ☐ Yes ☐ No
- Did you use the annualized income installment method? If yes, see instructions for Part III. ☐ Yes ☐ No
- Was your California withholding **not** withheld in equal installments and are you able to show the actual amounts withheld per period and the actual dates withheld? If yes, you must enter the uneven amounts withheld on the spaces provided below. ☐ Yes ☐ No  
Enter the **actual uneven amounts withheld** next to the corresponding quarterly payment due date here:  
4/15/98 \$ \_\_\_\_\_; 6/15/98 \$ \_\_\_\_\_; 9/15/98 \$ \_\_\_\_\_; 1/15/99 \$ \_\_\_\_\_.
- For estates and trusts: Was the date of death less than two years from the end of the tax year? See General Information E. ☐ Yes ☐ No

**Part II Required Annual Payment.** All filers must complete this part.

1	Current year tax. Enter your 1998 tax after credits. See instructions. . . . .	1	
2	Multiply line 1 by 80% (.80) . . . . .	2	
3	Withholding taxes. <b>Do not</b> include any estimated tax payments on this line. See instructions. . . . .	3	
4	Subtract line 3 from line 1. If less than \$200 (or less than \$100 if married filing a separate return), stop here. You do not owe the penalty. Do not file form FTB 5805 . . . . .	4	
5	Enter the tax shown on your 1998 tax return. See instructions. . . . .	5	
6	Required annual payment. Enter the <b>smaller</b> of line 2 or line 5 . . . . .	6	

**Short Method Caution:** See the instructions to find out if you can use the short method. If you answered Yes to Question 2 in Part I, skip this part and go to Part III. If you answered No to Question 2 in Part I **and** you cannot use the short method, go to Worksheet II in the instructions.

7	Enter the amount, if any, from Part II, line 3 above . . . . .	7	
8	Enter the total amount, if any, of estimated tax payments you made . . . . .	8	
9	Add line 7 and line 8 . . . . .	9	
10	<b>Total underpayment for year.</b> Subtract line 9 from line 6. If zero or less, stop here; you do not owe the penalty. Do not file form FTB 5805 . . . . .	10	
11	Multiply line 10 by .05. . . . .	11	
12	<ul style="list-style-type: none"> <li>If the amount on line 10 was paid <b>on or after</b> 4/15/99, enter -0-.</li> <li>If the amount on line 10 was paid <b>before</b> 4/15/99, enter the result of the following computation:</li> </ul>		
	<div style="display: flex; justify-content: space-around;"> <span>Amount on</span> <span>Number of days paid</span> </div> <div style="display: flex; justify-content: space-around;"> <span>line 10</span> <span>X</span> <span>before 4/15/99</span> <span>X</span> <span>.00025</span> </div>	12	
13	<b>PENALTY.</b> Subtract line 12 from line 11. Enter the result here and on Form 540, line 63; Form 540A, line 37; Form 540NR, line 72; or Form 541, line 39. Also check the box on that line . . . . .	13	

TEST # 18      SSN: 408-00-1018

**FORMS AND SCHEDULES:**

540

Forms W-2 (1)

Form W-2G

Form 1099-R

Form 3805P

**TAXPAYER & SPOUSE:**

Test T Islander

123 Play Here St

Destin CA 95678

Filing Status: Head of Household with HOH worksheet

**DEPENDENTS:**

Michael Islander - SON

Dependent son lived with taxpayer from:

01/01/1998 – 04/30/1998 and 07/01/1998 – 12/31/1998

Standard Deduction

Direct Deposit:              RTN: 024567891  
   Acct #: ABC-123-4567890  
   Type of Account: Savings

Prepared by Taxpayer

**STATE DIFFERENCES:**

**Taxpayer lives in California, W-2 from California**

**Form W-2 #1:**

b. Employer's identification number: 58-2346821

c. Employer's name, address, and Zip Code:

OUT OF STATE INSURANCE SERVICES

7000 SIX FLAGS DR

ATLANTA GA 30301

d. Employee's social security number: 408-00-1018

e. Employee's name (first, m., last): TEST T ISLANDER

f. Employee's address and Zip code: 123 PLAY HERE ST  
DESTIN CA 95678

Box 1 (Wages, tips, etc.): 28900

Box 2 (Federal Income Tax Withheld): 3000

Box 3 (Social Security wages): 28900

Box 4 (Social Security tax withheld): 1792

Box 5 (Medicare wages and tips): 28900

Box 6 (Medicare tax withheld): 419

Box 15 (Statutory employee): X

Box 16 (State and State ID Number): CA 5879871

Box 17 (State Wages): 28900

Box 18 (State Income tax withheld): 2023

**Form W-2G #1:**

Payer's name, address and Zip codes:

GULF CRUISE LINES  
DOCK 106 HARBOR ROW  
DESTIN FL 32540

Payer's identification number: 65-7294862

Winner's name, address, and Zip code:

TEST T ISLANDER  
123 PLAY HERE ST  
DESTIN CA 95678

Box 1 (Gross winnings): 5000

Box 2 (Federal Income tax withheld): 500

Box 3 (Type of wager): BLACKJACK

Box 4 (Date won): 02-14-1998

Box 9 (Winner's taxpayer ID No.): 408-00-1018

Box 13 (State/Payer's state ID No.): FL 6522768

**Form 1099-R #1:**

Payer's name, address, and Zip Code:

VACATION INSURANCE SERVICES  
93 BAY ST  
DESTIN CA 95678

Payer's identification number: 65-9687321

Recipient's social security number: 408-00-1018

Recipient's name (first, m., last): TEST T ISLANDER

Recipient's street address: 123 PLAY HERE ST

Recipient's city, state, and Zip code: DESTIN CA 95678

Box 1 (Gross distribution): 3000

Box 2a (Taxable amount): 3000

Box 2b (Total distribution): X

Box 7 (Distribution code): 1

# California Resident Income Tax Return 1999

FORM

**540**

Fiscal year filers only: Enter month of year end: month \_\_\_\_\_ year 2000.

## Step 1

Place  
label here  
or printName  
and  
Address

Your first name

Initial

Last name

If joint return, spouse's first name

Initial

Last name

Present home address — number and street including PO Box or rural route

Apt. no.

PMB no.

City, town, or post office

State

ZIP Code

P  
AC  
A  
R  
RP

## Step 1a SSN

Your social security number

Spouse's social security number

**IMPORTANT:**Your social security number  
is required.

## Step 2

### Filing Status

Fill in only one.

- 1 ☐ Single      2 ☐ Married filing joint return (even if only one spouse had income)
- 3 ☐ Married filing separate return. Enter spouse's social security number above and full name here \_\_\_\_\_
- 4 ☐ Head of household (with qualifying person). STOP. See instructions.
- 5 ☐ Qualifying widow(er) with dependent child. Enter year spouse died 19 \_\_\_\_\_.

## Step 3

### Exemptions

Attach check or  
money order here.

- 6 If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in this circle ..... ● 6 ☐
- For line 7, line 8, line 9, and line 11: Multiply the amount you enter in the box by the pre-printed dollar amount for that line.
- 7 **Personal:** If you filled in 1, 3, or 4 above, enter 1 in the box. If you filled in 2 or 5, enter 2 in the box. If you filled in the circle on line 6, see instructions ..... 7 ☐ X \$72 = \$ \_\_\_\_\_
- 8 **Blind:** If you (or if married, your spouse) are visually impaired, enter 1; if both, enter 2 ..... 8 ☐ X \$72 = \$ \_\_\_\_\_
- 9 **Senior:** If you (or if married, your spouse) are 65 or older, enter 1; if both, enter 2 ..... ● 9 ☐ X \$72 = \$ \_\_\_\_\_
- 10 Add line 7 through line 9. This is your total exemption credit before the dependent exemption credit ..... 10 **Total** \$ \_\_\_\_\_
- 11 **Dependents:** Enter name and relationship. Do not include yourself or your spouse.  
\_\_\_\_\_  
\_\_\_\_\_ Total dependent exemption credit ..... 11 ☐ X \$227 = \$ \_\_\_\_\_

## Step 4

### Taxable Income

Attach copy of your  
Form(s) W-2, W-2G,  
1099-R, and other  
Forms 1099 showing  
California tax  
withheld.

- 12 State wages from your Form(s) W-2, box 17 ..... ● 12 \_\_\_\_\_
- 13 Enter federal adjusted gross income from Form 1040, line 33; Form 1040A, line 18;  
Form 1040EZ, line 4, or TeleFile Tax Record, line I ..... 13 \_\_\_\_\_
- 14 California adjustments —subtractions. Enter the amount from Schedule CA (540), line 33, column B .... ● 14 \_\_\_\_\_  
**Caution:** If the amount on Schedule CA (540), line 33, column B is a negative number, see instructions.
- 15 Subtract line 14 from line 13. If less than zero, enter the result in parentheses. See instructions ..... 15 \_\_\_\_\_
- 16 California adjustments —additions. Enter the amount from Schedule CA (540), line 33, column C ..... ● 16 \_\_\_\_\_  
**Caution:** If the amount on Schedule CA (540), line 33, column C is a negative number, see instructions.
- 17 California adjusted gross income. Combine line 15 and line 16 ..... ● 17 \_\_\_\_\_
- 18 Enter the **larger of:** { Your California **itemized deductions** from Schedule CA (540), line 40; **OR**  
Your California **standard deduction** shown below for your filing status:  
• Married filing joint, Head of household, or Qualifying widow(er) ..... \$5,422  
• Single or Married filing separate ..... \$2,711  
(Dependent of someone else and filled in the circle on line 6 .... See instructions) ..... ● 18 \_\_\_\_\_
- 19 Subtract line 18 from line 17. This is your taxable income. If less than zero, enter -0- ..... 19 \_\_\_\_\_

## Step 5

### Tax

- 20 Tax. Fill in circle if from ☐ Tax Table ☐ Tax Rate Schedule ☐ FTB 3800 or ☐ FTB 3803 ..... ● 20 \_\_\_\_\_  
**Caution:** If under age 14 and you have more than \$1,400 of investment income, read the line 20 instructions to see if you must attach form FTB 3800.
- 21 Exemption credits. If your federal AGI is more than \$119,813, see instructions. Otherwise, add line 10 and line 11 and enter the result on line 21 ..... 21 \_\_\_\_\_
- 22 Subtract line 21 from line 20. If less than zero, enter -0- ..... 22 \_\_\_\_\_
- 23 Tax. Fill in circle if from ☐ Schedule G-1, Tax on Lump-Sum Distributions  
☐ form FTB 5870A, Tax on Accumulation Distribution of Trusts ..... ● 23 \_\_\_\_\_
- 24 Add line 22 and line 23. Continue to Side 2 ..... 24 \_\_\_\_\_



## Step 6

### Special Credits and Nonrefundable Renter's Credit

25	Amount from Side 1, line 24	25
28	Enter credit name _____ code no _____ and amount	28
29	Enter credit name _____ code no _____ and amount	29
30	To claim more than two credits, see instructions	30
31	Nonrefundable renter's credit. See instructions for "Step 6"	31
33	Add line 28 through line 31. These are your total credits	33
34	Subtract line 33 from line 25. If less than zero, enter -0-	34

## Step 7

### Other Taxes

35	Alternative minimum tax. Attach Schedule P (540)	35
36	Other taxes and credit recapture. See instructions	36
37	Add line 34 through line 36. This is your total tax	37

## Step 8

### Payments

38	California income tax withheld. Enter total from your 1999 Form(s) W-2, W-2G, 1099-MISC, and 1099-R. Also attach the form(s) to Side 1	38
39	1999 CA estimated tax and amount applied from your 1998 return. Include the amount from form FTB 3519 or Schedule K-1 (541)	39
41	Excess SDI. See instructions	41
42	Add line 38 through line 41. These are your total payments	42

## Step 9

### Overpaid Tax or Tax Due

43	Overpaid tax. If line 42 is more than line 37, subtract line 37 from line 42	43
44	Amount of line 43 you want applied to your 2000 estimated tax	44
45	Overpaid tax available this year. Subtract line 44 from line 43	45
46	Tax due. If line 42 is less than line 37, subtract line 42 from line 37	46

## Step 10

### Contributions

47	Contribution to California Seniors Special Fund. See instructions	47
48	Alzheimer's Disease/Related Disorders Fund	48
49	California Fund for Senior Citizens	49
50	Rare and Endangered Species Preservation Program	50
51	State Children's Trust Fund for the Prevention of Child Abuse	51
52	California Breast Cancer Research Fund	52
53	California Firefighters' Memorial Fund	53
54	California Public School Library Protection Fund	54
55	D.A.R.E. California (Drug Abuse Resistance Education) Fund	55
56	California Mexican American Veterans' Memorial	56
57	Emergency Food Assistance Program Fund	57
58	California Peace Officer Memorial Foundation Fund	58
59	Birth Defects Research Fund	59
60	Add line 47 through line 59. These are your total contributions	60

## Step 11

### Refund or Amount You Owe

61	REFUND OR NO AMOUNT DUE. Subtract line 60 from line 45. Mail to: FRANCHISE TAX BOARD, PO BOX 942840, SACRAMENTO CA 94240-0000	61
62	AMOUNT YOU OWE. Add line 46 and line 60. Make a check/money order payable to "Franchise Tax Board" for the full amount. Write your social security number and "1999 Form 540" on it. Attach it to the front of your Form 540 and mail to: FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0001	62

## Step 12

### Interest and Penalties

63	Interest, late return penalties, and late payment penalties	63
64	Underpayment of estimated tax. Fill in circle: <input type="radio"/> FTB 5805 attached <input type="radio"/> FTB 5805F attached	64
65	If you do <b>not</b> need California income tax forms mailed to you next year, fill in circle	65

## Step 13

### Direct Deposit Information

Routing number	
Type: Checking <input type="checkbox"/> Savings <input type="checkbox"/>	Account number

## Sign Here

It is unlawful to forge a spouse's signature.

Joint return? See instructions.

**IMPORTANT:** See "Sign Your Return" in the Form 540 instructions to find out if you should attach a copy of your complete federal return. Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. **9**

Your signature	Daytime phone number
X _____	( ) + + + + +
Spouse's signature (if filing joint, both must sign)	
X _____	
Paid preparer's signature (declaration of preparer is based on all information of which preparer has any knowledge)	Date
_____	+ + + + +
Firm's name (or yours if self-employed)	Paid preparer's SSN/FEIN/PTIN
_____	_____
Firm's address	_____
_____	_____

# 1999 Head of Household (HOH) Attachment

1. Look at the chart below to identify the relationship of the person you believe qualified you for the HOH filing status. Enter the code number for that relationship in the code box to the right.

Code

Relationship	Code
Son, Daughter, Stepson, or Stepdaughter	1
Grandchild	2
Foster Child	3
Father or Mother	4
Brother, Sister, Grandfather, Grandmother, Stepbrother, Stepsister, Stepfather, Stepmother, Son-in-law, Daughter-in-law, Father-in-law, Mother-in-law, Brother-in-law, or Sister-in-law	5
Uncle or Aunt (brother or sister of your parent) or Nephew or Niece (child of your brother or sister)	6
Other (You cannot claim yourself, your spouse, or your tax preparer.)	7

2. For 1999, are you entitled to claim a dependent exemption credit for the person you believe qualified you for the HOH filing status?

☐ Yes ☐ No

3. Did the person you believe qualified you for the HOH filing status live with you the entire year in 1999?

☐ Yes. Skip Question 4. Go to Question 5.

☐ No. List the beginning and ending dates of each period the person lived with you during 1999.

From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR

From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR

4. Select the code that best explains the main reason your qualifying individual did not live with you the entire year. Enter the code in the box to the right.

Code

Main Reason	Code
Lived away at school	A
Military Service	B
Hospital	C
Birth or Death	D
College	E
Lived with other parent	F
Moved out	G
Other	H

5. On December 31, 1999, were you legally married?

☐ Yes ☐ No

6. Did you live with your spouse at any time during 1999?

☐ Yes. List the beginning and ending dates of each period that you lived with your spouse during 1999.

☐ No

From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR

From \_\_\_\_\_ To \_\_\_\_\_ From \_\_\_\_\_ To \_\_\_\_\_  
MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR MONTH DAY YEAR

**1999****Additional Taxes Attributable to Qualified Retirement Plans  
(Including IRAs), Annuities and Modified Endowment Contracts****3805P**For calendar year 1997, or fiscal year beginning  ,  9 7 , ending  ,  9 8 .

First name	Initial	Last name	Your social security number	
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
Present home address (number and street or rural route)			Check this box if this is an amended return <input type="checkbox"/>	
<input type="text"/>			<input type="text"/>	
City, town or post office			State	ZIP Code
<input type="text"/>			<input type="text"/>	<input type="text"/>

- 1 Early distributions included in gross income. See instructions . . . . . **1** \_\_\_\_\_
- 2 Distributions excepted from additional tax. See instructions. Enter exception number from the instructions.  . . . . . **2** \_\_\_\_\_
- 3 Amount subject to additional tax. Subtract line 2 from line 1 . . . . . **3** \_\_\_\_\_
- 4 Tax due. Multiply line 3 by 2½% (.025). Enter here and on Form 540, line 36 or Form 540NR, line 45. If you are not required to file a California income tax return, sign this form below and refer to the instructions . . . . . **4** \_\_\_\_\_

**Caution:** If any amount on line 3 was a distribution from a SIMPLE retirement plan, you must multiply that distribution by 6% (.06) instead of 2½%. See instructions for more information.

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. It is unlawful to forge a spouse's signature.

Your signature	Spouse's signature (if filing joint, both must sign)	Date
X	X	
Signature of paid preparer (declaration of preparer is based on all information of which preparer has any knowledge.)		Preparer's SSN/FEIN
<input type="text"/>		<input type="text"/>

Firm's name (or yours if self-employed) and address

Date

For Privacy Act Notice, see form FTB 1131.

**General Information**

Due to California legislation enacted in 1997, California tax law conforms to the Internal Revenue Code (IRC) as of January 1, 1997, and to selected provisions of the federal Taxpayer Relief Act of 1999 (Public Law 105-34).

**Purpose**

Use this form to report any additional tax you may owe on the early distribution from a qualified retirement plan, an annuity or a modified endowment contract.

**Who Must File**

You **must** file form FTB 3805P if you:

- Have distribution code 1 shown in box 7 of Form 1099-R, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.;
- Owe the tax on early distributions from your qualified retirement plan (including IRA), annuity or modified endowment contract and you incorrectly have an exception code in box 7 of Form 1099-R; or

- Meet an exception to the tax on early distributions and the exception (distribution code 2, 3 or 4) is **NOT** shown or is incorrect on Form 1099-R. (You must file even if you do not owe any tax.)

You **do not** have to file form FTB 3805P if:

- You rolled over the entire taxable portion of the distributions you received during the year into another qualified plan within 60 days of receipt; or
- You received an early distribution from your plan but meet an exception to the tax (distribution code 2, 3 or 4 must be correctly shown on federal Form 1099-R).

California and federal laws are the same for tax on early distributions except for the rate of tax assessed. However, the amount of an IRA or Keogh distribution included in income may differ for state and federal tax purposes. Also, California does not have taxes similar to the excess contributions tax for IRAs, tax on excess contributions to medical savings accounts, or tax on excess accumulations in IRA plans.

Such taxes are figured on federal Form 5329, Additional Taxes Attributable to Qualified Retirement Plans (Including IRAs), Annuities and Modified Endowment Contracts, Part II, Part III and Part IV, respectively.

**Joint Returns.** Each spouse must complete a separate form FTB 3805P for taxes attributable to his or her distribution from a qualified retirement plan as described above. If both spouses owe a tax on early distributions,

enter the combined tax from both forms on Form 540, line 36 or Form 540NR, line 45.

**IRA Contributions.** Do not file form FTB 3805P to report a deduction for contributions to your IRA or Keogh plan. See the instructions for Schedule CA (540), California Adjustments — Residents, or Schedule CA (540NR), California Adjustments — Nonresidents or Part-Year Residents.

If you made a nondeductible IRA or Keogh contribution in prior years, refer to FTB Pub. 1005, Pension and Annuity Guidelines, for information on how to compute the taxable portion of your IRA distribution subject to the additional tax.

**When to File**

If you are required to file a 1997 Form 540, California Resident Income Tax Return, or Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, you must attach your 1997 form FTB 3805P to your return.

If you do not have enough income to require you to file a Form 540 or Form 540NR, file only form FTB 3805P. File the form at the time you would be required to file Form 540 or Form 540NR.

If you are paying tax for a previous year, you must complete that tax year's version of form FTB 3805P. If you have filed your Form 540 or Form 540NR for the prior year and you have no adjustments to income that require

